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•COLORADO DEPARTMENT OF REVENUE

ANNUAL REPORT FOR FISCAL YEAR JULY 1, 1981 - JUNE 30, 1982
Colorado Department of Revenue
1375 Sherman Street
Denver, Colorado 80261

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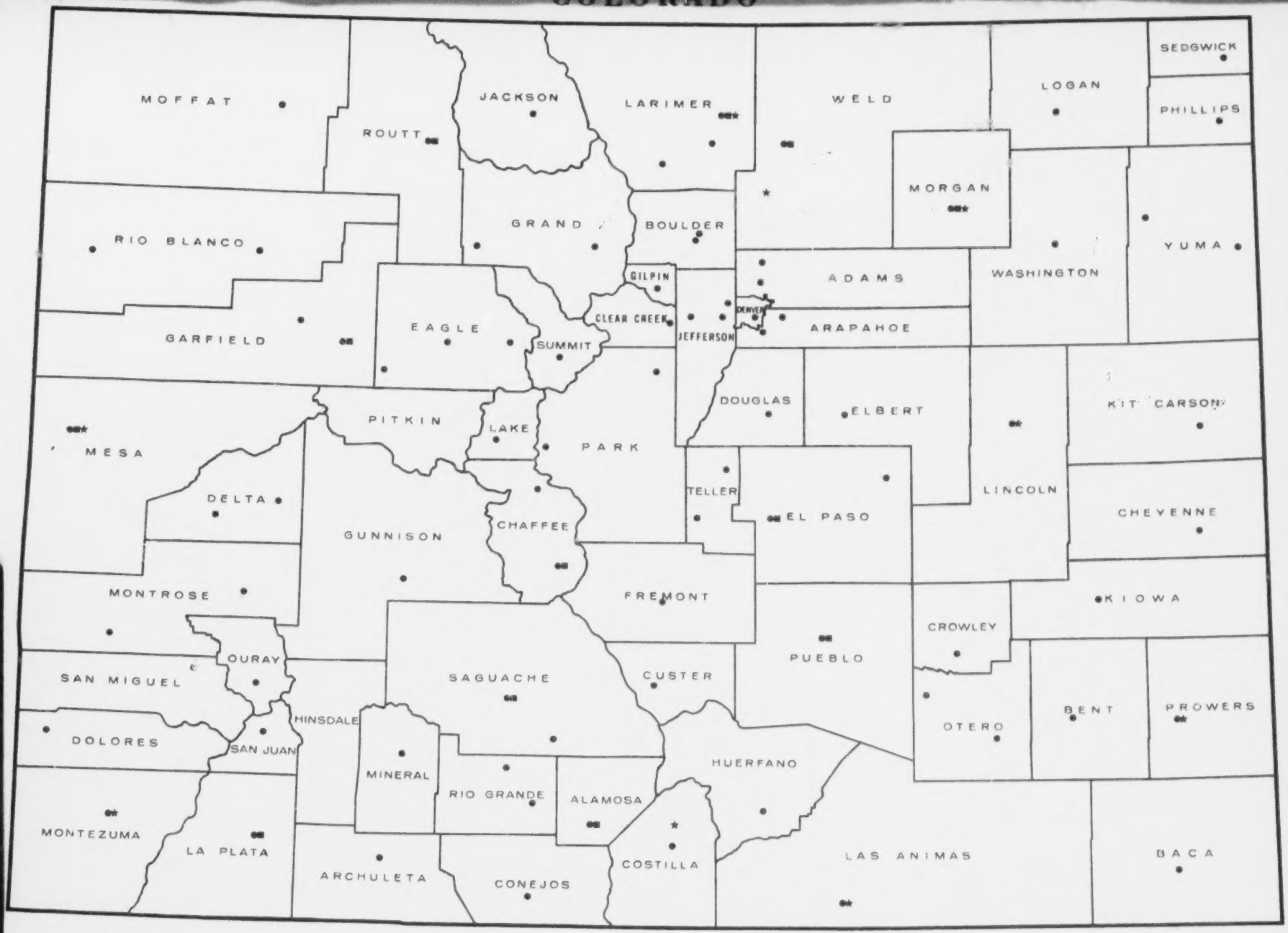
POPULATION BY COUNTY

County	Census 1970 [a/]	Census 1980 [a/]	Census 1981 [a/]
Adams	185,789	245,944	252,500
Alamosa	11,422	11,799	12,400
Arapahoe	162,142	293,621	307,000
Archuleta	2,733	3,664	4,000
Baca	5,674	5,419	5,400
Bent	6,493	5,945	6,000
Boulder	131,889	189,625	195,800
Chaffee	10,162	13,227	13,400
Cheyenne	2,396	2,153	2,100
Clear Creek	4,819	7,308	7,600
Conejos	7,946	7,794	7,800
Costilla	3,091	3,071	3,100
Crowley	3,036	2,988	3,100
Custer	1,120	1,528	1,600
Delta	15,286	21,225	21,900
Denver	514,678	492,365	499,000
Dolores	1,611	1,658	1,800
Douglas	8,407	25,153	25,900
Eagle	7,498	13,320	14,400
Elbert	3,903	6,850	7,100
El Paso	235,972	309,424	314,800
Fremont	21,942	28,676	29,100
Garfield	14,821	22,514	24,900
Gilpin	1,272	2,441	2,600
Grand	4,107	7,475	8,400
Gunnison	7,578	10,689	11,300
Hinsdale	202	408	400
Huerfano	6,590	6,440	6,500
Jackson	1,811	1,863	1,800
Jefferson	233,031	371,753	389,100
Kiowa	2,029	1,936	1,900
Kit Carson	7,530	7,599	7,500
Lake	8,282	8,830	9,100
La Plata	19,199	27,195	27,900
Larimer	89,900	149,184	148,400
Las Animas	15,744	14,897	15,200
Lincoln	4,836	4,663	4,600
Logan	18,852	19,800	20,200
Mesa	54,374	81,530	87,100
Mineral	786	804	900
Moffat	6,525	13,133	13,400
Montezuma	12,952	16,510	17,200
Montrose	18,366	24,352	24,900
Morgan	20,105	22,513	22,700
Otero	23,523	22,567	22,000
Ouray	1,546	1,925	2,000
Park	2,185	5,333	5,700
Phillips	4,131	4,542	4,700
Pitkin	6,185	10,338	11,300
Prowers	13,258	13,070	13,100
Pueblo	118,238	125,972	124,700
Rio Blanco	4,842	6,255	7,000
Rio Grande	10,494	10,511	10,900
Routt	6,592	13,404	13,700
Saguache	3,827	3,935	4,000
San Juan	831	833	900
San Miguel	1,949	3,192	3,000
Sedgwick	3,405	3,266	3,200
Summit	2,665	8,848	9,800
Teller	3,316	8,034	8,500
Washington	5,550	5,304	5,200
Weld	89,297	123,438	123,900
Yuma	8,544	9,682	9,700
STATE TOTALS	2,207,259	2,889,735	2,965,100

a/ Official U.S. Census tabulation.

COLORADO



LEGEND OF SYMBOLS: • State Operated Driver License Facilities ■ District Offices ★ Port of Entry

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ORGANIZATION & ADMINISTRATION

24-35-102 *Executive Director-Annual Report.* (1) there is hereby created the office of the executive director (2) the executive director shall be chief authority of the State and advisor of the governor and general assembly in matters of collection of taxes. **24-35-103** *Powers of executive director-deputies.* (1) the executive director, subject to the approval of the governor, may create such divisions or departments as he deems necessary for the proper and efficient functioning of said department.

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STATE OF COLORADO

DEPARTMENT OF REVENUE
486 Capitol Annex
1375 Sherman St.
Denver, Colorado 80261
Phone (303) 866-3091

Richard D. Lamm
Governor

Alan N. Charnes
Executive Director

December 13, 1982

REPORT OF THE EXECUTIVE DIRECTOR

This 1981-82 Annual Report is the forty-first report submitted in fulfillment of the requirements of 24-35-102(3) CRS 1973 to inform the Governor and the General Assembly of "the efficient discharge of all responsibilities assigned by law or directive". Many other Departments, Divisions, and Agencies of the State also are required to submit annual reports. To a certain extent, these reports may be viewed as purely ceremonial and hence, unnecessary. After all, the current level of gubernatorial, legislative, public and media review goes much deeper than this Report.

For that reason, this Report differs somewhat from others. This Report is designed to be less a summary of the Department's activities of the last year and more of a working research document. The statistical tables are the heart of the Report.

As far as summarizing the Department's activities are concerned, I am pleased to report that 1981-82 was a successful year. All assigned duties were accomplished. The Department was extremely successful in several important areas. Taxpayer Service is now a significant contributor to the overall operation of the Department. Even with static staffing levels, more tax service is being provided than ever before.

The processing of individual income tax returns was accomplished faster and more accurately than in the prior year. 1981's H.B. 1219 required the State to pay penalty and interest on refunds not processed within 45 days (60 days after April 1). The Department's response was excellent. Only a handful of returns exceeded the time limit and only insignificant late payments needed to be made.

Cash management continues to be a high priority of the Department. Performance has improved in each of four successive years. Modern alternative systems are being studied which may improve the cash deposit system even further.

The Department becomes more automated every year; part of the long-range plan for dealing with increased workload without increased staffing. Also, data processing permits the Department to meet the ever increasing public expectation toward service, accuracy, and timeliness. Each of the Divisions of the Department has become sensitive to and extensive users of data processing. Tax administration today is a matter of systems management in a highly automated environment.

There are other areas of the Department which also made important gains last year. The Auditing and Tax Compliance programs continue to improve. Service levels of the Liquor Division are much better. The Ports of Entry Division, in spite of major cutbacks, has produced significant results in overweight truck enforcement.

The performance of the last Division to be mentioned in this summary, the Motor Vehicle Division, can be described as "outstanding". Public response to its Driver Licensing operations is universally positive. Its other operations similarly are held in high regard.

As stated earlier, this Report is intended primarily to be a useful research document. After some preparatory sections, including a comprehensive Legislative Digest, separate sections cover each major tax. In each section is included a copy of the tax reporting form, a brief description of the tax, the rate of taxation, significant volume indicators, collection data, and other pertinent statistical information. The following taxes are covered: Alcoholic Beverages, Tax, Cigarette Tax, Corporate and Individual Income Taxes, Mileage and Fuel Taxes, Motor Vehicle Taxes and Fees, State and Local Sales and Use Taxes, and the Severance Tax.

Current economic conditions and revenue trends indicate that the 1983 General Assembly session will be extensively concerned with tax issues. This Report should be helpful to Legislators and others interested in State fiscal affairs.

Alan N. Charnes

Alan N. Charnes
Executive Director

DEPARTMENT OF REVENUE

Offices: The main office is in the Capitol Annex Building, 1375 Sherman Street, Denver, 80261. Motor Vehicle Administration is located at 140 West Sixth Avenue. There are also 12 district offices as follows:

419 San Juan
ALAMOSA, CO 81101

303 S. Circle Drive
Suite 101
COLORADO SPRINGS, CO 80910

3473 N. Main
Suite 15
DURANGO, CO 81303

2821 So. Remington Ave.
FORT COLLINS, CO 80525

406 S. Hyland Park Drive
Suite C
GLENWOOD SPRINGS, CO 81601

733 South Avenue
GRAND JUNCTION, CO 81501

1012½ 11th St.
GREELEY, CO. 80631

1202 West 13th
PUEBLO, CO 81003

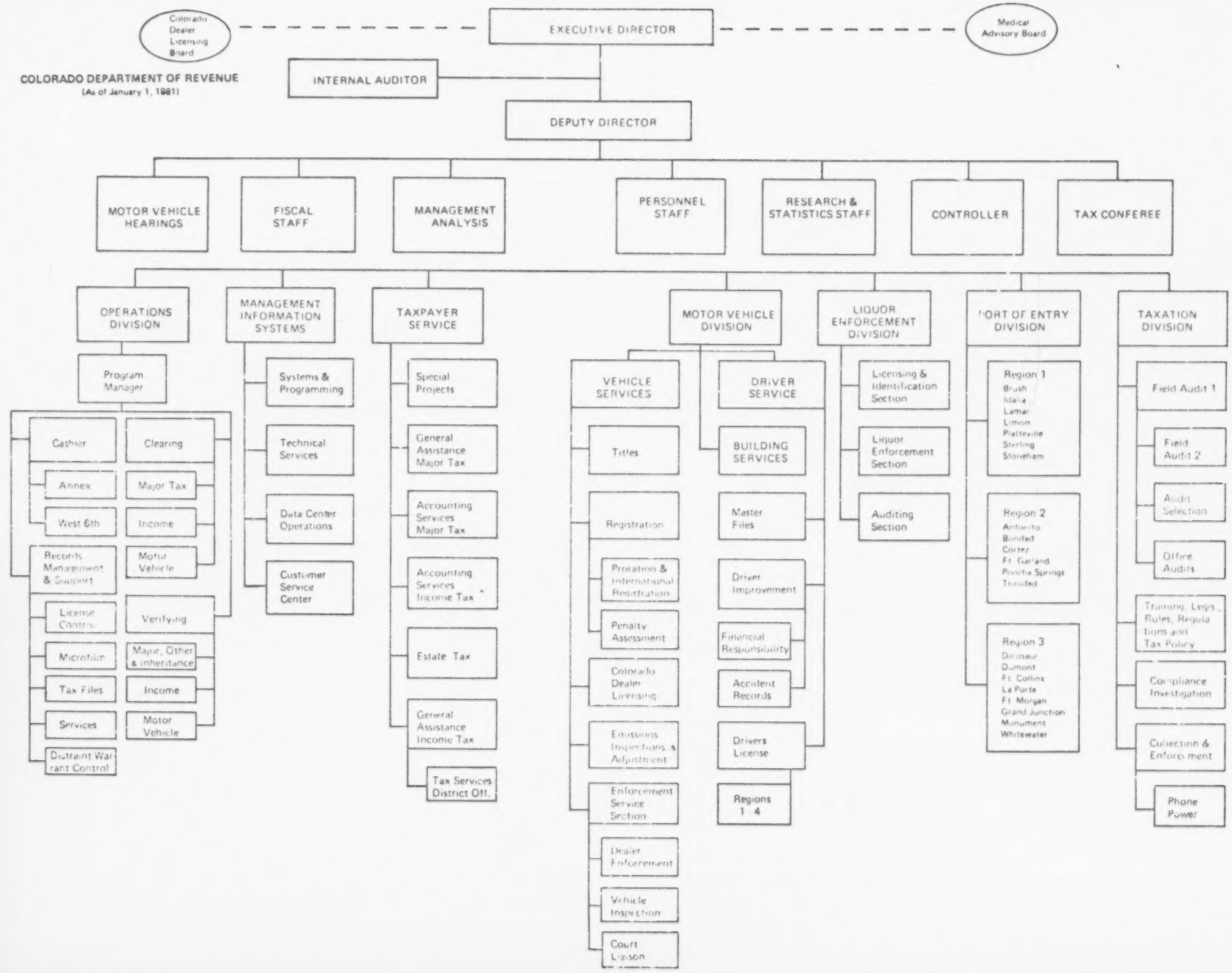
120 W. 3rd Avenue
SALIDA, CO 81201

Organization: The Executive Director is authorized by statute to create within the Department of Revenue such departments, divisions and sections as are necessary for efficient functioning of the Department and shall appoint all heads thereof subject to the state personnel system. The Executive Director is bonded for $200,000.

General Purpose: The function of the Department of Revenue is, by law, to provide for a unified tax collection and enforcement agency of the State. Under this mandate the Department administers laws relating to sales and use tax; income tax; estate tax; gross ton mile tax; motor fuel and special fuel tax; severance tax; cigarette tax; liquor excise tax; liquor licenses and enforcement; motor vehicle registration and titles; motor vehicle safety and control; driver classification and education; and several other miscellaneous laws.

Statutory Duties and Authorizations:
Colorado Revised Statutes, 1973, as amended:

9-4-109		Boiler Inspection Fees
10-4-701	et seq.	No Fault Insurance
12-3-101	et seq.	Alcohol-Manufacture-Sale
12-6-101	et seq.	Auto Dealers
12-15-101	et seq.	Commercial Driving Schools
12-16-101	et seq.	Produce Dealer Licenses
12-34-105		Uniform Anatomical Gift Act
12-44-201	et seq.	Food Service Establishment Licenses
12-46-101	et seq.	Fermented Malt Beverages
12-47-101	et seq.	Liquor Code of 1935
12-48-101	et seq.	Liquor-Special Event Permits
12-49-101	et seq.	Merchants-Chain Store License
12-57-108		Pet Shop and Kennel Licenses
12-58-101	et seq.	Plumbers Licenses and Fees
24-4-101	et seq.	State Administrative Procedure Act
24-35-101	et seq.	Department of Revenue - Organization
24-35-201	et seq.	State Lottery
24-60-1101	et seq.	Drivers License Compact
24-60-1301	et seq.	Multistate Tax Compact
25-3-101	et seq.	Hospital and Nursing Home Licenses
25-4-706	et seq.	Psittacine Bird Licenses
25-5-301	et seq.	Mattress and Bedding Licenses
29-2-101	et seq.	County and Municipal Sales Tax
32-9-120	et seq.	RTD Sales Tax
34-60-122		Oil and Gas Conservation Fund
35-24-101	et seq.	Dairy Products Licenses
35-39-101		Gasohol
39-20-101	et seq.	Enforcement of Tax Liens
39-21-101	et seq.	Procedure and Administration
39-22-101	et seq.	Colorado Income Tax Act of 1964
39-23-101	et seq.	Inheritance and Successions Tax Law
39-23.5-101		Estate Tax
39-25-101	et seq.	Gift Tax
39-26-101	et seq.	Emergency Retail Sales Act of 1935
39-27-101	et seq.	Motor Fuel and Special Fuel
39-28-101	et seq.	Cigarette Tax
39-29-101	et seq.	Severance Tax
40-2-109 to 114		Public Utilities Tax
42-1-101	et seq.	Uniform Motor Vehicle Law
42-2-101	et seq.	Drivers Licenses and I.D. Cards
42-3-101	et seq.	Registration and Taxation (Motor Vehicles)
42-4-101	et seq.	Traffic Regulations
42-5-101	et seq.	Automobile Theft Law
42-6-101	et seq.	Certificates of Title (Motor Vehicles)
42-7-101	et seq.	Motor Vehicle Financial Responsibility Act
42-8-101	et seq.	Port of Entry Weigh Stations
42-15-101	et seq.	Motor Vehicles as Collector's Items



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LEGISLATIVE DIGEST

Article V Section 17. *No law passed but by bill - amendments.* No law shall be passed except by bill, and no bill shall be so altered or amended on its passage through either house as to change its original purpose.

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LEGISLATIVE DIGEST

Summary of Senate and House Bills pertaining to taxes collected and/or administered by the Department of Revenue. All bills were enacted by the Fifty-third General Assembly, 1982 Second Regular Session. Statutory references are from the 1973 Colorado Revised Statutes.

Appropriations:

H.B. 1278 -- Supplemental appropriation - department of revenue. Amends the 1981 general appropriation bill to increase the total appropriation to the department by $3,158,902. Amends the 1980 general appropriation bill to shift the source of funds for the department's appropriation between cash funds and the general fund.

Effective April 23, 1982.

H.B. 1284 -- General appropriation bill - long bill. For the expenses of the executive, legislative, and judicial departments of state government for the fiscal year commencing July 1, 1982, the grand total of the operating budget is $2,854,298,820 ($64,022,072 of which is for the judicial department), of which $1,538,628,779 is from the general fund, $739,778,346 is from cash funds, and $575,891,695 is from federal funds. The total appropriation for capital construction is $68,274,776, of which $8,806,600 is from the capital construction fund, $51,574,605 is from cash funds, and $7,893,571 is from federal funds.

Amends the 1980 and 1981 general appropriation bills to decrease the capital construction appropriations to the department of administration. Amends the 1981 legislative appropriation bill (House Bill No. 1610) to decrease the appropriation to the house of representatives and senate by $50,000. Appropriates $50,000 to the department of corrections for double-bunking of 88 inmates at the territorial prison.

Effective May 6, 1982.

Fuel Tax:

H.B. 1163 -- Special fuel tax - rate of single trip permit. Increases the rate of the special fuel tax charged to persons holding single trip permits from 1 3/4¢ per mile of travel to 2 1/4¢ per mile of travel.

Effective March 11, 1982. Amends 39-27-205(3)(a).

H.B. 1188 -- Gasoline tax - blended fuels - exempt facilities - use by state agencies. Limits the 5¢ tax reduction for fuels blended with alcohol to no more than 3 million gallons of alcohol annually from each facility having a design production capacity of 17 million gallons or less per year.

Deletes the requirement that units of local government use such blended fuel when available and, in the case of state agencies, states that such blended fuel shall be deemed available when its price per gallon delivered to the state agency or its vehicles does not exceed the price of gasoline not containing such a blend by more than 9¢ per gallon.

Effective April 23, 1982. Amends 39-27-102(1)(a)(III).

Income Tax:

H.B. 1075 -- Income tax - exclusion of pension income. Excludes pension and annuity income from any source in computing Colorado adjusted gross income of a resident individual for state income tax purposes; the exclusion is limited to $20,000 annually, and applies to tax years commencing on and after January 1, 1982.

Effective tax years beginning on or after January 1, 1982. Amends 39-22-113(4)(a); 22-64-120; 24-51-120; 24-51-219. Repeals 39-22-110(3)(j). Repeals and re-enacts 39-22-110(3)(c).

H.B. 1136 -- Income tax - credit for contributions of crop or livestock to charitable organizations. Establishes a credit against the Colorado income tax equal to 25% of the value of crop or livestock contributions made by taxpayers to tax-exempt charitable organizations. Sets forth conditions necessary for a taxpayer to qualify for the credit. Specifies circumstances in which a taxpayer making such a contribution receives protection from civil or criminal liability.

Effective tax years beginning on or after January 1, 1982. Adds 39-22-128; 39-22-301(3).

H.B. 1139 -- Income tax - Colorado investment credit. Conforms the Colorado investment tax credit to the 1981 Federal Economic Recovery Act. Repeals reference to the federal investment credit as of January 1, 1979. Applies to income tax years commencing on or after January 1, 1982.

Effective April 22, 1982. Amends 39-22-507.5(1)(b).

H.B. 1145 -- Income tax - filing of withholding tax returns. Increases from $600 to $1,200 of withholding taxes the threshold under which an employer is to file a quarterly return. Provides for the filing of an annual return for withholding taxes if the amount withheld each quarter is less than $100. Allows withholding tax returns for seasonal businesses to be filed the month following each month the business is operated.

Makes other clarifying amendments and repeals a provision relating to delinquent withholding taxes.

Effective January 1, 1983. Amends 39-22-604(4)(a), (b), (d). Repeals 39-22-604(4)(c).

Lottery:

S.B. 119 -- State lottery - implementation - appropriation. Creates the state lottery division in the department of revenue to administer the state lottery. Creates the Colorado lottery commission as the policy-making body within the division. Establishes the headquarters of the division in Pueblo, which location is subject to review after 1987.

Authorizes the commission to determine the types of games to be offered in the lottery but prohibits any game based upon bingo or athletic contests except races at state-licensed dog or horse tracks. Requires the price of tickets in any instant game to be at least one dollar.

Creates the lottery fund in the office of the state treasurer for receipt of lottery revenues. Provides that 50% of gross revenues from the lottery be disbursed as prizes. Allows transfers to the conservation trust fund and appropriations of the balance after the initial appropriation for start-up costs of the division is repaid into the general fund.

Provides that 40% of the proceeds of the lottery, after deduction of prize money and expenses, shall be transferred to the conservation trust fund. Requires the general assembly to annually appropriate 10% of such net proceeds to the division of parks and outdoor recreation and 50% of such net proceeds for capital construction. Allows special districts which provide park and recreation services to share in conservation trust fund moneys. Prohibits use of conservation trust fund money for acquisition of property through condemnation by eminent domain.

Requires disclosures and a performance bond equal to the contract price for suppliers of lottery equipment. Requires licensing of lottery ticket sales agents. Contains conflict of interest restrictions on commissioners, employees of the division, and members of their immediate families.

Makes alteration or fabrication of lottery tickets a crime of second degree forgery. Prohibits purchase by or sale to a person under 18 years of age of lottery tickets or shares therein though they may be given as gifts. Sets forth other unlawful acts and the penalties therefor.

Terminates the state lottery division on July 1, 1987, pursuant to provisions of the Sunset Law, and requires legislative review of rules at 3 intervals before that date. Repeals the unenforced "Sweepstakes Races Act".

Appropriates $2,000,000 out of the special reserve fund for tax relief to the department of revenue for allocation to the lottery division. The appropriation is to be repaid with interest to the general fund.

Effective April 30, 1982. Adds 24-35 Part 2; 18-5-103(1)(d), (e); 29-21-101(1)(d). Amends 18-1-901(3)(l); 24-1-117(4); 29-21-101(1)(b), (2)(a), and (2)(b).

Motor Vehicle:

S.B. 27 - Mobile homes - homestead exemption - elections - certificate of title - tax sales. Requires a distinctive certificate of title to be issued for a mobile home identifying it as a manufactured home and allows such manufactured home certificate of title to be issued to any person in whose name a certificate of title to a mobile home was issued prior to January 1, 1983, and which title is free and clear of all encumbrances.

Requires an application for a certificate of title for a mobile home to include proof that no property taxes from previous years are due on such mobile home and makes it unlawful for a resident of the state to procure a certificate of title for a mobile home in any county other than the one in which such mobile home is to be used as a residence. Sets forth further procedures for making application for a certificate of title on a mobile home and provides a penalty for the violation thereof.

Effective January 1, 1983. Adds 38-41-201.5, 201.6; 1-2-104(1.5); 32-1-103(5)(d); 32-1-103(23)(c); 35-70-104.1; 37-45-103(4)(d); 39-11-114(3). Amends 1-1-104(29); 32-8-103(3); 42-6-107(1); 42-6-114; 42-6-137; 42-1-210; 42-6-132(2)(a), (b); 39-5-116; 39-10-111(10); 39-10-115(1).

S.B. 31 -- Drivers and pedestrians to yield to handicapped persons - penalty - repeal of criminal provision. Changes failure to yield the right-of-way to a handicapped person from a class 1 petty offense to a class 2 traffic offense. Defines handicap and prohibits assessment of points against pedestrians for this offense.

Effective April 9, 1982. Adds 42-4-709. Amends 18-13-107(4); 42-2-123(5)(cc). Repeals 18-13-107(2).

S.B. 94 -- Accident reports - investigation by law enforcement officers. Removes the requirement that a law enforcement officer report motor vehicle accidents to the department of revenue if such officer believes that property damage does not exceed $500 and if the accident does not involve injury to or death of any person.

Requires that a person in charge of a garage or repair shop report to the police if any motor vehicle is brought to his place of business and such vehicle shows evidence of having been struck by a bullet.

Provides that any person who operates or owns a motor vehicle which is involved in an accident shall report such accident to the executive director of the department of revenue if the damage exceeds $500 or there is an injury to or death of any person.

Effective March 17, 1982. Amends 42-4-1406(4), (5); 42-7-202(1).

H.B. 1045 -- Repeal of point assessment for parking violations. Repeals a provision of the driver's license point schedule which assesses one point for "improper, dangerous parking" to conform to another statute which prohibits the department of revenue from assessing points for class 4 traffic offenses.

Effective February 19, 1982. Repeals 42-2-123(5)(w).

H.B. 1146 - Overweight vehicles - penalties. Exempts vehicles equipped with self-compactors and used solely for the transportation of trash from provisions limiting the gross weight upon any axle of a vehicle. Provides for legislative review of this exemption after January 1, 1987. Limits the speed of all such exempted vehicles to 45 mph. Prohibits operators of exempted vehicles from driving them on the Colorado interstate highway system.

Exempts overweight vehicles loaded with explosives or hazardous materials from certain unloading requirements.

Changes penalties for violations of provisions limiting wheel and axle loads and the gross weight of a vehicle.

Effective April 23, 1982. Adds 42-4-1001(2)(f). Amends 42-4-406(2)(b); 42-4-408(2); 42-4-1501(3)(a)(II).

H.B. 1172 -- Traffic summons - signed acceptance. Requires only a person who does not have a valid Colorado drivers license to give written acknowledgment of guilt or give his signed promise to appear in court in order to be released after an arrest for a traffic violation. Provides that tender of a summons or penalty assessment notice constitutes notice to appear in court or to pay the fine. Makes it a class 2 traffic offense to fail to appear to answer certain traffic offenses.

Effective July 1, 1982. Amends 42-4-1505(5). Repeals and re-enacts 42-4-1511.

H.B. 1232 -- Traffic offenses - drug- or alcohol-related. Makes numerous substantive changes in the law, primarily in the area of penalties and alternatives thereto, including the following:

Eliminates the chemical testing of urine to determine the alcohol content of blood; authorizes certified paramedics and emergency medical technicians to withdraw blood for testing; increases from 3 to 9 months the period of license revocation for a person refusing to take such test when an officer has filed a sworn report that he had reasonable grounds to believe the person was driving while under the influence (DUI) or while impaired (DWAI). Prohibits a court from accepting a guilty plea to a non-alcohol or non-drug related traffic offense unless the prosecutor advises that he cannot establish a prima facie case under the original charge.

Removes all penalty provisions relating to DUI or DWAI from the misdemeanor classification schedule for traffic offenses and provides specific penalties therefor, the severity of which are dependent upon whether the offender has had prior convictions, and the time intervening between convictions. Requires sentences to include specified numbers of hours of useful public service to be performed by the offender.

Permits sentences for imprisonment of a first offender to include suspension of the sentence if the offender completes a presentence alcohol and drug evaluation and meets the financial obligations imposed in such programs. For second and subsequent offenses, a mandatory minimum term of imprisonment must be served, after which the balance of a sentence may be suspended if the offender receives a presentence alcohol and drug evaluation, satisfactorily completes the prescribed education or treatment program, and abstains from the use of alcohol for one year from date of sentencing, such abstinence to be monitored by the treatment facility. Failure to meet the requirements results in the suspended sentence being reimposed.

Authorizes the court to take the driver's license of any offender convicted of DUI upon a finding that public safety would be endangered if the offender were allowed to drive, and requires the court to take the license of anyone convicted a second time within 5 years of such offenses. Failure to surrender a license shall be contempt of court.

Subjects persons convicted of DUI or DWAI to the payment of $25 to the crime victim compensation fund and to probation for up to 2 years for purposes of alcohol treatment.

Transfers the alcohol and drug driving safety program from the highway safety division to the division of alcohol and drug abuse in the department of health.

Requires a court to take judicial notice of methods of testing and the devices used in testing blood and breath to determine alcohol content, when such are certified by the department of health.

Authorizes the court, upon a conviction of DUI or DWAI, to require the offender to be fingerprinted and photographed by the sheriff, with placement of such records in the court's file as prima facie evidence, with respect to prior convictions, of the person's identity at any subsequent trial of the offender.

Amends the presumption provisions to include analysis of a person's breath alcohol level.

Authorizes a law enforcement officer to stop any person he reasonably suspects of DUI or DWAI, and permits the officer to require the person so stopped to identify himself and explain his actions. Such stopping shall not constitute an arrest.

Gives counties 1/2 of fines collected as a result of convictions for such offenses occurring in unincorporated areas.

Requires the department of revenue to keep a separate file of all abstracts of court records of all dismissals of drug- or alcohol-related offenses, and all such records involving such charges when the convictions resulting were on non-alcohol or non-drug charges.

Sets out penalties for driving when one's license has been suspended or revoked for an alcohol-related traffic offense.

Creates a fund in the state treasurer's office for the prevention of drunk driving and the enforcement of laws thereon, and provides for annual appropriations thereto in the general appropriation bill. Authorizes the division of highway safety to allocate 80% of available funds to local governments establishing prevention and enforcement programs and 20% to the division of alcohol and drug abuse for state programs. Requires all persons convicted or pleading guilty to a drug- or alcohol-related offense to pay $50 into the new fund, and $10 to the county treasurer of the county involved.

Applies to offenses committed on or after the effective date.

Effective July 1, 1982. Adds 42-4-1202(4)(a)(III); (4)(b)(II), (III); (4)(c)(I), (II); (4)(d)(I), (II), (III), (IV); (4)(e), (f), (g); 42-4-1202.1; 42-4-1202.2; 24-1-119(5)(b)(II); 24-41-119(1)(c); 42-1-215(1)(d); 42-2-130(1)(f), (g); 43-4 Part 4. Amends 42-4-1202(2), (3)(a), (3)(b), (3)(c), (4), (5)(a), (5)(b), (5)(d), and (5)(e), (6), (7); 42-4-1202(2)(a), (b), (c); 24-1-119(5)(b)(I); 24-41-119(1)(a); 24-10-103(4); 42-1-215(1)(a); 42-2-118(2); 42-2-122(1)(i), (4); 42-2-123(13)(a); 42-2-124(2); 42-2-130(1)(a); 42-4-1510(4)(a); 42-4-1501(2)(a). Repeals 42-4-1202(2)(e).

Sales and Use:

S.B. 43 -- Reporting of sales and use taxes imposed by local governments. Requires every county, city, and town to file with the department of revenue a copy of every new sales and use tax ordinance or resolution within 10 days of its effective date and a copy of every such existing ordinance or resolution by July 1, 1982. States that failure to file does not give rise to a refund claim by any taxpayer.

Effective March 11, 1982. Adds 29-2-106(7).

H.B. 1166 -- Sales and use tax - fuel used for residential use or commercial consumption. Removes the repeal dates for the exemptions from the sales and use tax of fuel used for residential use. Also makes permanent the sales and use taxes on fuel used for commercial consumption. Repeals a conflicting provision which would have reimposed the tax on both residential and commercial fuels.

Effective April 27, 1982. Amends 39-26-104(1)(d.1); 39-26-114(1)(a)(XXI); 39-26-203(1)(z). Repeals 39-26-104(1)(d.2).

H.B. 1168 -- Sales and use tax - exemption for property used in processing products. Exempts from the state sales and use taxes tangible personal property used in processing food products which are intended to be ultimately sold at retail for human consumption when the property either becomes an integral part of the food product or is used to make the food product more marketable and is rendered unfit for further use in the process. Adds nuclear fuel to the list of sales of various fuels used for various industrial purposes and declared to be wholesale sales. Exempts from the state sales and use taxes sales of refractory materials and carbon electrodes for manufacturing iron and steel, and sales of inorganic chemicals used in processing vanadium-uranium ores.

Effective July 1, 1982. Adds 39-26-114(14). Amends 39-26-102(20), (21); 39-26-203(1)(f), (g).

Severance:

S.B. 115 -- Severance tax - local government severance tax fund - employee reports. Amends existing provisions requiring producers subject to the severance tax to file a report on the residences of its employees to specify that the actual residences of such employees be stated, giving the number of employees for each municipality or unincorporated area. The report is to be filed annually by April 30, rather than quarterly. Provides that the executive director of the department of revenue send notices to those producers who fail to file such reports and imposes a penalty of $50 per day for each day of violation.

Defines "producer of crude oil, natural gas, or oil and gas" and "employee of a crude oil, natural gas, or oil and gas operation" for purposes of filing such reports.

Effective April 6, 1982. Amends 39-29-110(1)(d).

S.B. 139 -- Severance tax - administrative provisions and rule-making authority. Incorporates references to the severance tax law into general administrative provisions of the tax law concerning refund for overpayment of taxes, authority of the executive director of the department of revenue to promulgate rules, and timely filing of tax documents. In extending the executive director's rule-making authority to severance tax, the act limits such authority in that the executive director may not reduce the balance of credit for approved contributions for impact assistance payments by applying the additional percentage already allowed. Prohibits the executive director from readopting any rule, or portion thereof, disapproved by the general assembly pursuant to the legislative rule review process.

Effective April 6, 1982. Amends 39-21-108(3); 39-21-112(1); 39-21-119(1)(a).

H.B. 1147 -- Severance tax - imposed on carbon dioxide. Imposes a severance tax on carbon dioxide at the same rate and with the same credits as oil and gas.

Effective January 1, 1983. Amends 39-29-102(5); 39-29-105(1).

H.B. 1158 -- Severance tax - tax credit on oil shale repealed. Repeals a credit which had been allowed with respect to shale oil produced from underground in situ methods; the credit was equal to 25% of the tax due.

Effective July 1, 1982. Repeals 39-29-107(4).

H.B. 1198 -- Severance tax on oil shale. Imposes the severance tax on an oil shale facility 180 days after it commences commercial production rather than after reaching 50% of design capacity. Defines "commercial production" to mean production in excess of the first 15,000 tons per day of oil shale or 10,000 barrels per day of shale oil, whichever is greater. Calculates daily production by dividing total production of a calendar month by the number of days in the month.

Effective April 2, 1982. Adds 39-29-102(1.5); 39-29-107(2), (3.1).

Miscellaneous:

S.B. 18 -- Public utilities commission - supervision and regulation of motor carriers - funding of administrative expenses. Requires every motor vehicle carrier issued a certificate by or registered with the public utilities commission and every contract carrier by motor vehicle which has been issued a permit by or registered with the public utilities commission to pay an annual identification fee of $5 to the public utilities commission for each motor vehicle that the carrier owns, controls, or manages and operates within Colorado. All fees collected shall be credited to the public utilities commission motor carrier fund. Provides penalties for failure to pay these fees.

(NOTE: Public Utilities Commission motor carrier fund fees are collected by the department of revenue.)

Effective July 1, 1982. Above provisions to be repealed July 1, 1985, and prior law reinstated. Adds 40-2-110.5; 40-2-110(2)(a)(II); 40-2-110(2)(b)(I); 40-2-110(2)(b)(II). Amends 40-2-110(2)(a)(I).

COLLECTIONS, REFUNDS & ADMINISTRATIVE COSTS

24-35-101 *Functions of department of revenue.* (1) there is hereby created the department of revenue, the functions of which are the collection of taxes levied and license fees imposed.

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TOTAL COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1950 - 1982

Fiscal Year	Collections	Cost of Administration	Cost as Percent of Collections
1982	$2,105,334,789	$34,108,900 1/	1.62
1981	1,828,648,990	31,519,225 1/	1.72
1980	1,784,397,422	28,626,742 1/	1.60
1979	1,638,174,767	26,032,899 1/	1.59
1978	1,411,263,900	23,960,846 1/	1.70
1977	1,224,978,639	23,614,713	1.93
1976	1,090,868,629	21,649,615	1.98
1975	958,351,779	20,482,654	2.14
1974	854,391,541	18,118,832	2.12
1973	737,573,301	14,960,980	2.03
1972	652,525,833	13,742,165	2.11
1971	559,220,247	12,641,268	2.26
1970	504,987,630	10,979,785	2.17
1969	438,133,000	9,782,513	2.23
1968	388,073,705	8,488,615	2.19
1967	361,608,819	7,568,569	2.09
1966	341,131,698	7,042,097	2.06
1965	275,029,851	6,634,689	2.41
1964	256,418,095	6,941,906	2.71
1963	239,711,673	6,845,695	2.86
1962	235,636,762	6,281,795	2.67
1961	214,163,195	5,803,916	2.71
1960	185,723,899	4,921,027	2.65
1959	170,843,917	4,177,351	2.44
1958	154,632,934	3,810,035	2.46
1957	142,819,603	3,422,163	2.40
1956	135,025,686	3,034,445	2.24
1955	122,387,571	2,774,717	2.26
1954	107,284,438	2,332,227	2.17
1953	103,692,083	2,017,181	1.95
1952	99,338,309	1,815,794	1.83
1951	94,388,110	1,678,758	1.78
1950	84,845,575	1,559,930	1.83

1/ Excludes county clerk fees. Prior to 1978, these fees were part of the Department of Revenue cost of administration.

COLLECTIONS BY SOURCE

Source	Fiscal Years Ended June 30 1981	1982	Percent of 1982 Total Collections	Percentage Change In Collections
TAXES:				
Property:				
Motor Vehicle Specific Ownership "A"	$ 4,450,023.60	$ 4,968,102.40	0.24	+ 11.64
Sales, Use, Excise & Gross Receipts:				
Alcoholic Beverage	$ 24,075,325.37	$ 25,341,731.98		
Cigarette Tax	37,397,046.38	37,405,495.55		
General Sales	480,383,848.42	541,239,662.80		
Gasohol	203,927.96	866,903.80		
Motor Fuel	98,147,532.83	123,802,157.63		
Special Fuel	13,154,447.25	16,852,915.78		
Use Tax	54,235,274.71	73,340,358.48		
Litter Assessment	11,546.66	4,812.70		
Subtotal	$ 707,608,949.58	$ 818,854,038.72	38.89	+ 15.72
Income Tax:				
Estimated	$ 143,832,019.89	$ 157,265,860.78		
Cash	71,269,036.88	80,617,345.16		
Withholding	657,916,060.23	747,157,737.49		
Subtotal	$ 873,017,117.00	$ 985,040,943.43	46.79	+ 12.83
Inheritance, Gift, and Estate Taxes:				
Inheritance Tax	$ 3,378,998.13	$ 2,399,375.83		
Inheritance Filing Fee	1,553,345.42	225,342.17		
Gift Tax	457,975.73	215,417.61		
Estate Tax	5,078,827.55	11,177,129.34		
Subtotal	$ 10,469,146.83	$ 14,017,264.95	0.66	+ 33.88
Severance Taxes:				
Oil and Gas Conservation Levy	$ 949,777.43	$ 512,866.94		
Estimated Tax and Withholding	32,796,798.45	50,844,911.32		
Subtotal	$ 33,746,575.88	$ 51,357,778.26	2.44	+ 52.19
LICENSES, PERMITS AND FEES:				
Motor Vehicle:				
Gross Ton Mile Tax	$ 24,953,231.88	$ 24,768,658.40		
Motor Vehicle Licenses	25,582,787.07	26,772,941.44		
Safety Inspections	1,086,778.48	208.75		
Emissions	.00	1,471,353.85		
Title Fees	513,529.00	527,831.67		
Depot Tags	13,000.00	958.75		
Subtotal	$ 52,149,326.43	$ 53,541,962.86	2.54	+ 2.67
Motor Vehicle Operators:				
Operators and Chauffeurs Licenses	$ 4,905,296.70	$ 4,986,743.28	0.24	+ 1.66

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COLLECTIONS BY SOURCE
(continued)

Source	Fiscal Years Ended June 30 1981	1982	Percent of 1982 Total Collections	Percentage Change In Collections
Regulatory and Business:				
Alcohol Licenses	$ 275.00	$ 2.50		
Bedding Inspection Fees	31,840.94	34,572.16		
Boiler Inspection Fees	279,556.75	306,753.14		
Cigarette Licenses	187.50	627.50		
Commercial Driving Instructor Licenses	390.00	395.00		
Commercial Driving School Licenses	500.00	685.00		
Fluid Milk Sanitation Licenses	300.00	250.00		
Hospital and Nursing Home Licenses	12,120.00	12,645.00		
Liquor Licenses	385,864.73	428,057.51		
Liquor Licenses - 85 City	1,247,282.04	1,399,108.71		
Liquor Licenses - 85 County	346,414.60	382,560.55		
Motor Vehicle Dealers and Salesman Licenses	506,966.20	834,919.70		
Motor Vehicle Manufacturers Licenses	32,625.00	90,780.00		
Overwide Trailer Permits	19.87	10.30		
Pet Shop and Kennel Licenses	4,890.00	4,696.65		
Plumber Inspection Fees	16,159.59	10,419.38		
Produce License	121,520.00	104,647.34		
Psittiacine Bird License Fees	1,875.00	2,175.00		
Public Utilities Motor Carrier Fees	83,108.63	80,365.86		
PUC Utility Supervision	1,279,640.47	2,301,222.88		
Restaurant License and Inspection Fees	190,816.77	207,830.20		
Special Fuel Distributors License	1,055.00	1,130.00		
Special Fuel Permits	141,366.05	136,769.50		
Store Licenses	671,048.97	690,554.87		
Subtotal	$ 5,355,823.01	$ 7,031,208.75	0.33	+ 31.28
OTHER RECEIPTS:				
Regional Transportation District Sales Tax	$ 53,782,030.07	$ 60,786,774.51		
City Sales Tax	50,228,427.99	58,307,737.29		
County Sales Tax	26,469,457.97	40,808,437.88		
Motor Vehicle Financial Responsibility	125,128.79	112,454.06		
Motor Vehicle Penalty Assessments	3,697,582.40	2,951,968.08		
Order of Reinstatement	514,071.65	554,729.20		
Revenue Department Services	1,553,121.01	1,671,876.89		
Sales of Equipment, Books	68,655.60	9,134.62		
Other Miscellaneous Receipts	508,255.09	333,634.27		
Subtotal	$ 136,946,730.57	$ 165,536,746.80	7.87	+ 20.87
GRAND TOTAL OF GROSS COLLECTIONS	$1,828,648,989.60	$2,105,334,789.45	100.00	+ 15.13

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REFUNDS AND NET COLLECTIONS BY SOURCE

Fiscal Year Ended June 30, 1982

Taxes	Gross Collections	Refunds	Net Collections
Property:			
Motor Vehicle Specific Ownership 'A'	$ 4,968,102.40	$ 3,937,262.03 1/	$ 1,030,840.37
Sales, Use, Excise and Gross Receipts:			
Alcoholic Beverages	25,341,731.98	4,722.68	25,337,009.30
Cigarette Tax	37,405,495.55	18,210,191.45 2/	19,195,304.10
General Sales	541,239,662.80	1,467,197.78	539,772,465.02
Gasonol	866,903.80	00	866,203.80
Motor Fuel	123,802,157.63	2,620,106.33	121,182,051.30
Special Fuel	16,852,915.78	99,731.10	16,753,184.68
Use Tax	73,340,358.48	213,210.05	73,127,148.43
Litter Assessment	4,812.70	215.40	4,597.30
Subtotal	$ 818,854,038.72	$ 22,615,424.79	$ 796,238,213.93
Income Tax:	$ 985,040,943.43	$344,004,657.55	$ 641,036,285.88
Inheritance, Gift and Estate Taxes:	$ 14,017,264.95	$ 1,036,442.19	$ 12,980,822.76
Severance Taxes:	$ 51,357,778.26	$ 2,167,233.69	$ 49,190,544.57
Licenses, Permits and Fees:			
Motor Vehicle			
Gross Ton Mile	$ 24,768,658.40	$ 445,660.27	$ 24,322,998.13
Vehicle Licenses	26,772,941.44	233,585.76	26,539,355.68
Emissions and Safety Inspections	1,471,572.60	87,546.00	1,384,026.60
All Other	528,790.42	$ 6,905.39	$ 521,885.03
Subtotal	$ 53,541,962.86	$ 773,697.42	$ 52,768,265.44
Motor Vehicle Operators:	$ 4,906,743.28	$ 250.00	$ 4,906,493.28
Regulatory and Business:	$ 7,031,208.75	$ 19,543.69	$ 7,011,665.06
Other Receipts:			
Regional Transportation District Sales Tax	$ 60,786,774.51	$ 60,080,017.00 1/	$ 706,757.51
City Sales Taxes	58,307,737.29	57,790,432.66 1/	517,304.63
County Sales Taxes	40,808,437.88	39,385,838.94 1/	1,422,598.94
All Other	5,633,797.12	409,922.63	5,223,874.49
Subtotal	$ 165,536,746.80	$157,666,211.23	$ 7,870,535.57
TOTAL	$2,105,334,789.45	$532,220,722.59	$1,573,114,066.86

1/ Reflects amounts apportioned during the fiscal year to cities, counties and the Regional Transportation District as applicable.
2/ Includes $17,964,475.43 distributed to cities and counties.

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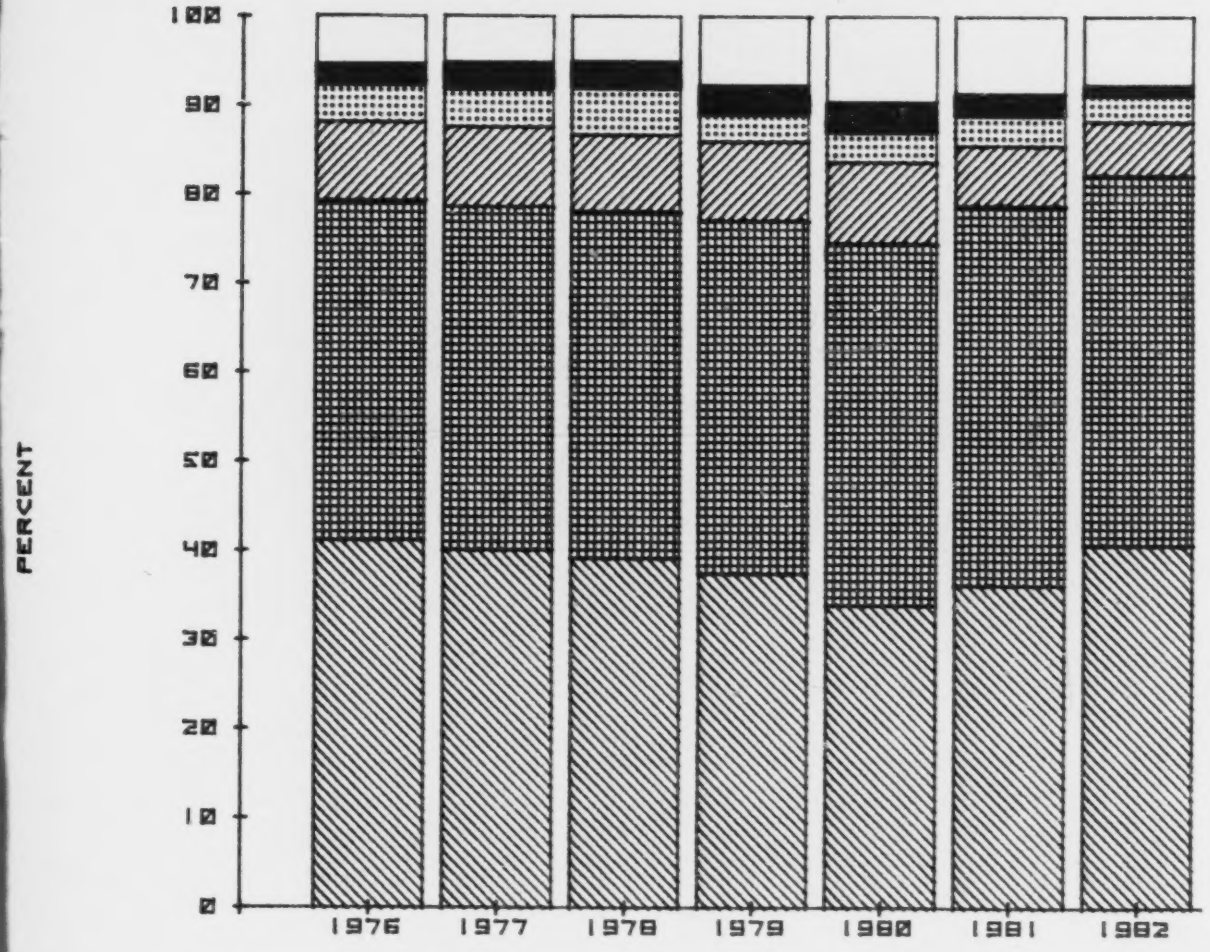
GROSS COLLECTIONS AND COST OF ADMINISTRATION
BY FUND AND BY TAX SOURCE

Fiscal Year Ended June 30, 1982

Tax Source [1]	Gross Collections	Cost of Administration	Cost of Percent of Collections
General Fund:			
Alcoholic Beverages [2]	$ 27,551,971.81	$ 754,290.92	2.73
Sales, Use and Cigarette [2]	652,676,729.20	5,957,008.18	.91
Income Tax	985,040,943.43	8,138,309.16	.83
Inheritance, Gift and Estate Taxes [2]	14,017,264.95	181,021.46	1.29
Regulatory and Business Licenses, Permits and Fees	3,507,832.14	112,066.54	3.19
Other Receipts	169,584.24	34,606.63	20.41
Total General Fund	$1,682,964,325.77	$ 15,177,302.89	.90
Highway Users Fund:			
Mileage and Fuel Taxes [3]	$ 166,561,269.23	$ 1,021,346.10	.61
Motor Vehicle Registrations and Titles [4]	32,425,061.90	2,756,520.56	8.50
Operators Licenses and Control [5]	5,671,990.04	8,011,389.38	141.24
All Other Motor Vehicle [6]	4,566,998.21	2,681,596.63	58.72
Ports of Entry [7]	.00	2,745,097.16	-
Total Highway Users Fund	$ 209,225,319.38	$ 17,215,949.83	8.23
Other Collections: [8]			
Special Funds [9]	$ 2,397,283.30	$ 1,670,335.92	69.68
Severance Taxes	50,844,911.32	45,311.27	.09
City, County and Regional Transportation District Sales Taxes [10]	159,902,949.68		
Total Other Collections	$ 213,145,144.30	$ 1,715,647.19	.80
Grand Total	$2,105,334,789.45	$ 34,108,899.91	1.62

1/ Taxes listed include related license fees, etc.
2/ Does not reflect cash flow through Old Age Pension Fund.
3/ Includes gross ton mile, gasoline and special fuel taxes.
4/ Includes vehicle registrations and licenses, specific ownership 'A' tax and titles.
5/ Includes drivers' licenses, driving instructors and school licenses, driver improvement, accident records, financial responsibility, driver hearings and motor vehicle enforcement.
6/ Includes master files, penalty assessments and miscellaneous collections.
7/ Collections at Ports of Entry are included in mileage and fuel tax amounts.
8/ Includes motor vehicle emissions and inspection, motor vehicle dealers administration and traffic safety.
9/ Administrative costs are General Fund expenditures.
10/ Administrative costs are included in General Fund - Sales, use and cigarette costs.

SOURCES OF NET GENERAL FUND REVENUE ADMINISTERED BY REVENUE DEPARTMENT



NET REVENUE FROM STATE SOURCES
DOES NOT INCLUDE FEDERAL FUNDS

ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year Ended June 30, 1982

Personal Services	$27,459,605
Operating	5,665,133
Total	$33,124,738
Capital Outlay	984,162
TOTAL ADMINISTRATIVE EXPENSES	$34,108,900[1/]

1/ Includes federal funds in the amount of $17,937.

NUMBER OF AUDITS, ASSESSMENTS AND REFUNDS

Fiscal Year Ended June 30, 1982

Tax Section	Number of Annual Audits [1]	Assessments	Refunds	Net
Field Audits [2]	8,407 [3]	$30,076,859	$ 1,125,872	$ 28,950,987
Office Audits	6,505 [3]	3,797,370	4,727	3,792,643
Taxpayer Service [4] Withholding Tax	262	107,418	4,912	102,506
Income Tax	20,531	702,864	15,740,878	(15,038,014)
Sales, Use and Cigarette Tax	2,241	15,243	1,897,376	(1,882,133)
Mileage & Fuel Tax	423	41,888	333,069 [5]	(291,181)
Severance Tax [6]	32	77,387	2,067	75,320
GRAND TOTALS	38,401	$34,819,029	$19,108,901	$ 15,710,128

1/ For statistical purposes, audits of taxpayers' records for varying periods of time are annualized. Income tax: 1 return = 1 annual audit; all others: 12 monthly or 4 quarterly returns = 1 annual audit.

2/ Corporate audits and general audits merged as of July 1, 1977 to form Field Audits. Figures shown are the combined figures of these former two sections.

3/ Includes audits of income, sales, use, ton mile, motor and special fuel, withholding, local sales, and other miscellaneous taxes and fees.

4/ New section effective January 1, 1979.

5/ Does not include refunds for off-highway use totaling $2,560,688 or bond refunds totaling $147,603.

6/ Severance Tax added as of January 1, 1978.

ALCOHOLIC BEVERAGE

12-46-110 *Fees and taxes - allocation.* All state license fees and taxes provided for by this article shall be paid to the state licensing authority.

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STATE OF COLORADO
DEPARTMENT OF REVENUE

MONTHLY REPORT OF EXCISE TAX FOR MALT, VINOUS AND SPIRITUOUS LIQUOR, AND 3.2% BEER

DO NOT WRITE IN THIS SPACE

SEND TO:

DEPARTMENT
OF REVENUE
STATE CAPITOL
ANNEX
1375 SHERMAN
STREET
DENVER, COLO.
80261

INSTRUCTIONS

FILL OUT FORM DRL 1511 "MONTHLY SUMMARY OF TAXABLE TRANSACTIONS." THEN TAKE THE TOTALS FROM THAT FORM AND ENTER THEM ONTO THIS FORM IN SPACES BELOW. ON LINE 5, ENTER TOTAL AMOUNT DUE WITH THIS REPORT.

RETURN THIS COPY

USE ACCOUNT NUMBER FOR ALL REFERENCE	LIABILITY INFORMATION					PERIOD COVERED		DUE DATE		
	COUNTY	CITY	INDUST	TYPE	LIABILITY DATE	MO.	YR.	MO.	DAY	YR.

1. SPIRITUOUS LIQUOR (ENTER TOTALS FROM FORM DRL 1511)				(69-1)
A.	TOTAL LITERS @ .6026	(7)	$	
B.	PENALTY 10%	(1)	$	
C.	INTEREST 1%	(11)	$	
D.	SUB-TOTAL		$	
E.	LESS: TAX CREDITS	(2)	$	
F.	NET TAX DUE	(8-18)	$	
2. VINOUS LIQUOR (ENTER TOTALS FROM FORM DRL 1511)				(70-1)
A.	TOTAL LITERS @ .0733	(7)	$	
B.	PENALTY 10%	(1)	$	
C.	INTEREST 1%	(11)	$	
D.	SUB-TOTAL		$	
E.	LESS: TAX CREDITS	(2)	$	
F.	NET TAX DUE	(8-18)	$	
3. 3.2% BEER (ENTER TOTALS FROM FORM DRL 1511)				(42-1)
A.	TOTAL GALLONS @ 8¢	(7)	$	
B.	PENALTY 10%	(1)	$	
C.	INTEREST 1%	(11)	$	
D.	SUB-TOTAL		$	
E.	LESS: TAX CREDITS	(2)	$	
F.	NET TAX DUE	(8-18)	$	
4. MALT LIQUOR (ENTER TOTALS FROM FORM DRL 1511)				(56-1)
A.	TOTAL GALLONS @ 8¢	(7)	$	
B.	PENALTY 10%	(1)	$	
C.	INTEREST 1%	(11)	$	
D.	SUB-TOTAL		$	
E.	LESS: TAX CREDITS	(2)	$	
F.	NET TAX DUE	(8-18)	$	
5. TOTAL AMOUNT REMITTED WITH THIS REPORT (TOTAL ALL "F" LINES) →			$	

MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE COLORADO DEPARTMENT OF REVENUE

I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE STATEMENTS MADE HEREIN, AND ON SUPPORTING DOCUMENTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

NAME OF BUSINESS | SIGNATURE OF AGENT OR OFFICER | TITLE | DATE

BEER, WINE AND SPIRITUOUS
LIQUOR TAX RATES 1/

1/ New tax rates effective July 1, 1981:

Beer	8¢ per gallon
Wine	7.33¢ per liter
Spirituous Liquors	60.26¢ per liter

LIQUOR ENFORCEMENT DIVISION
COMPARISON OF RECEIPTS AND REFUNDS

Fiscal Years Ended June 30, 1980 - 1982

Gross Receipts:	1980	1981	1982
License Fees	$ 322,196.89	$ 315,605.00	$ 370,205.00
3.2% Beer Tax	1,107,234.08	1,201,185.34	1,239,326.61
Repeal Beer Tax	5,117,269.29	5,315,174.13	5,786,494.42
Wine	1,998,067.94	2,054,645.88	2,288,703.23
Spirituous Liquors Tax	15,274,115.46	15,447,147.37	16,004,297.29
85% Liquor Licenses from Local Government	1,533,998.21	1,572,372.90	1,761,247.76
Total Receipts	$25,352,881.87	$25,906,130.62	$27,450,274.31
Less Refunds:			
Licenses	$ 4,091.25	$ 5,822.75	$ 4,300.00
3.2% Beer Tax	.00	.00	.00
Total Refunds	$ 4,091.25	$ 5,822.75	$ 4,300.00
NET RECEIPTS	$25,348,790.62	$25,900,307.87	$27,445,974.31
Summary of Net Receipts:			
Receipts from Taxes	$23,496,686.77	$24,018,152.72	$25,318,821.55
Receipts from License Fees and Miscellaneous Income	1,852,103.85	1,882,155.15	2,127,152.76
TOTAL	$25,348,790.62	$25,900,307.87	$27,445,974.31

LIQUOR TAX STATISTICAL SUMMARY

Fiscal Year Ended June 30, 1982

RECEIPTS FROM LICENSE FEES			
3.2% Retail Beer		$ 56,775.00	
3.2% Wholesale Beer		7,400.00	
3.2% Beer Manufacturer		300.00	
3.2% Beer, Special Events		3,030.00	
Liquor Store Retail		65,100.00	
Drug Store Retail		4,950.00	
Hotel & Restaurant - Beer & Wine		5,575.00	
Hotel & Restaurant - Beer, Wine & Spirituous		52,200.00	
Club License - Malt, Vinous & Spirituous		6,175.00	
Dining Car		775.00	
Brewery (Beer)		750.00	
Winery		250.00	
Distillery		.00	
Wholesale Liquor		32,000.00	
Wholesale Repeal Beer		43,500.00	
Importer		41,750.00	
Beer, Wine, Liquor, Special Events		12,600.00	
Tavern License		36,675.00	
Performing Arts		250.00	
Racetrack		150.00	
85% Liquor Licenses from Local Government		1,761,247.76	
		$ 2,131,452.76	
Less Adjustments: Liquor, Wine and Spirits Licences		3,775.00	
Less Adjustments: Beer Licenses		525.00	
Total			$ 2,127,152.76
RECEIPTS FROM EXCISE TAX			
3.2% Beer Tax	$ 1,239,326.61		
Less Refunds	.00	$ 1,239,326.61	
Intoxicating Liquor Tax		24,079,494.94	
Total			$25,318,821.55
TOTAL RECEIPTS			$27,445,974.31

LIQUOR ENFORCEMENT DIVISION
TAXABLE GALLONS OF BEER, WINE AND SPIRITUOUS LIQUORS

Fiscal Years Ended June 30, 1972 - 1982

Year	Beer	Wine	Spirituous Liquors
1982	87,826,762	7,816,521	6,566,055
1981	81,454,492	8,132,712	7,151,459
1980	77,806,291	7,963,572	7,071,349
1979	77,163,455	7,992,055	7,444,929
1978	70, 425,277	6,751,745	6,746,759
1977	66,868,827	5,667,922	5,847,503
1976	63,318,591	5,885,129	6,511,700
1975	62,348,411	5,161,715	6,026,457
1974	57,152,047	5,061,468	5,765,056
1973	51,866,492	4,817,222	5,606,520
1972	43,480,336	4,036,111	5,351,590

LIQUOR LICENSES IN FORCE

TYPED ISSUED	FISCAL YEAR 1981**
Hotel and Restaurant	2,001
Tavern	1,412
Retail Drug Stores	102
Retail Liquor Stores	1,221
Retail Beer and Wine	212
Retail Clubs	204
Retail Arts	10
Retail Race Tracks	6
Retail Public Transportation	18
Beer, Wine, Spirituous, Special Events	454
3.2% Beer Special Events	699
Importers	167
Retail 3.2% Beer	2,086
Beer Manufacturer's License	6
Wineries	3
Wholesale Liquor	24
Wholesale Repeal Beer	84
Wholesale 3.2% Beer	45
Ethyl Alcohol	0
Gambling Permits	49
TOTAL LICENSES	8,803

** The data reported for 1981 includes the information effective as of 9/30/82, first quarter of fiscal year, 1982.

TOTAL NUMBER OF STATE LIQUOR LICENSES ISSUED BY COUNTY

County	Calendar Year 1977	1978	1979	1980	1981
Adams	361	356	375	370	436
Alamosa	42	38	40	45	30
Arapahoe	361	368	397	432	504
Archuleta	29	25	33	33	23
Baca	12	12	12	11	9
Bent	15	14	17	17	11
Boulder	266	284	297	304	354
Chaffee	71	61	72	79	46
Cheyenne	9	8	9	10	9
Clear Creek	54	53	59	56	47
Conejos	27	26	28	29	25
Costilla	22	18	21	21	16
Crowley	8	7	6	13	5
Custer	11	9	11	10	7
Delta	48	46	48	51	58
Denver	1,000	1,005	1,000	1,065	1,133
Dolores	12	12	11	11	9
Douglas	46	46	53	45	43
Eagle	122	113	109	127	124
Elbert	11	10	9	10	8
El Paso	511	498	545	587	610
Fremont	85	93	95	106	104
Garfield	85	91	92	103	86
Gilpin	26	22	20	20	22
Grand	100	98	93	100	83
Gunnison	74	63	72	90	67
Hinsdale	13	11	14	14	11
Huerfano	39	34	41	42	51
Jackson	23	22	21	20	12
Jefferson	444	462	485	493	587
Kiowa	3	4	4	4	3
Kit Carson	27	28	31	29	16
Lake	45	39	40	41	28
La Plata	108	112	122	120	106
Larimer	292	292	305	358	383
Las Animas	85	85	78	90	94
Lincoln	16	21	21	23	10
Logan	51	47	49	49	55
Mesa	144	151	158	187	213
Mineral	12	9	12	14	14
Moffat	37	39	39	41	35
Montezuma	50	47	51	53	37
Montrose	71	72	71	73	47
Morgan	69	66	68	75	73
Otero	66	68	62	69	71
Ouray	18	16	20	19	15
Park	37	37	41	43	29
Phillips	14	14	11	10	10
Pitkin	115	111	109	113	119
Prowers	40	38	43	43	51
Pueblo	351	344	358	358	390
Rio Blanco	25	25	27	27	20
Rio Grande	37	36	34	38	27
Routt	75	76	77	88	67
Saguache	25	27	25	29	20
San Juan	14	16	14	14	13
San Miguel	33	30	31	36	27
Sedgwick	14	15	15	13	10
Summit	106	106	108	113	123
Teller	50	50	52	55	42
Washington	11	10	14	16	12
Weld	237	243	251	260	312
Yuma	28	32	32	30	36
STATE TOTALS	6,233 1/	6,211 2/	6,458 3/	6,845 4/	7,038 5/

1/ In addition to this figure, 475 Special Event Liquor Licenses and 496 Special Event 3.2% Beer Licenses were issued in 1977.
2/ In addition to this figure, 526 Special Event Liquor Licenses and 410 Special Event 3.2% Beer Licenses were issued in 1978.
3/ In addition to this figure, 580 Special Event Liquor Licenses and 367 Special Event 3.2% Beer Licenses were issued in 1979.
4/ In addition to this figure, 647 Special Event Liquor Licenses and 471 Special Event 3.2% Beer Licenses were issued in 1980.
5/ In addition to this figure, 454 Special Event Liquor Licenses and 699 Special Event 3.2% Beer Licenses were issued in 1981.

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Years Ended June 30, 1980 - 1982

ACTIONS	1980	1981	1982
State Administrative Hearings	43	60	46
State Revocations	7	2	3
State Denials	14	4	6
Court Cases	376	197	55
Local Hearings	___	___	78
TOTAL	440	263	188

ACTIVITIES OF FIELD MEN

Fiscal Years Ended June 30, 1980 - 1982

DESCRIPTION	1980	1981	1982
Investigations	23,179	12,951	9,117
Inspections	9,573	6,490	732
Court Trials	376	197	55
Information Contacts	14,491	20,406	17,586
Violation Reports	1,102	1,398	80
Summons-Arrests	549	328	46
Compliants	1,152	1,391	505
Training Sessions Held	1,220	3,872	1,828
TOTAL	51,642	47,033	29,949

CIGARETTE TAX

39-28-103 *tax levied.* There is levied and shall be collected and paid to the department a tax upon the sale of cigarettes by wholesalers of five mills on each cigarette.

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STATE OF COLORADO
DEPARTMENT OF REVENUE

DR 221 (REV. 12/79)

COLORADO CIGARETTE TAX RETURN

DO NOT WRITE IN THIS SPACE

SEND TO: COLORADO DEPARTMENT OF REVENUE STATE CAPITOL ANNEX
1375 SHERMAN STREET
DENVER, COLO. 80261
(303) 839-3761

SHOW BELOW CHANGE OF OWNERSHIP, NAME AND/OR ADDRESS

RECEIVED:

RETURN THIS COPY

IMPORTANT - FAILURE TO COMPLY WITH THE REPORTING AND OTHER REQUIREMENTS OF TITLE 39, SESSION LAWS OF COLORADO 1973 IS A VIOLATION SUBJECTING THE VIOLATOR TO THE PENALTIES PRESCRIBED.

Use ACCOUNT NUMBER for All References	LIABILITY INFORMATION					ACT	PERIOD Covered			DUE Date		
	Cnty	City	Indust.	Type	Liab. Date		Mo.	Mo.	Yr.	Mo.	Day	Yr.

MAKE REMITTANCE PAYABLE TO:
COLORADO DEPT. of REVENUE

SS No. 1 _____ SS No. 2 _____ *FEIN _____

* *If Federal Employers Identification Number (FEIN) is pre-printed in the above space, please check your records to see if you have the same number. If you have a different number, correct the one above so that it corresponds with your records. If no number appears in the above space, please fill in with the FEIN you have on your records.*

FOR REPORT PERIOD: Report all quantities in Packages)	COLUMN A Total Pkgs. Cigarettes Stamped	COLUMN B Total Pkgs Cigarettes Unstamped	COLUMN C Number of Meter Units X 10	COLUMN D Number of Decal Stamps	COLUMN E Number of Fuson Stamps
1. Beginning inventory					
2. Purchased					
3. TOTAL					
4. Less: Ending inventory					
5. Total for period					

6. DIFFERENCE (Line 5 .... Column B less Column C less Column D less Column E)

AMOUNT OF TAX:

		Code	
7. Lines 5, Column C, x 10¢	$		
8. Less: Wholesaler's 4% Discount	$		
9. Net tax by meter		(07)	$
10. Line 5, Column D, x 10¢	$		
11. Less: Wholesaler's 4% Discount	$		
12. Net Tax By Decal Stamps		(05)	$
13. Line 5, Column E, x 10¢	$		
14. Less: Wholesaler's 4% Discount	$		
15. Net Tax By Fuson Stamps		(05)	$
16. TOTAL - Net Tax Used For Period			$

ADDITIONAL INFORMATION REQUIRED:

Colorado Meter Serial No.(s) _____ _____

Ascending Register Reading -Ending _____ _____
-Beginning _____ _____

Descending Register Reading -Ending _____ _____
-Beginning _____ _____

Number of packages sold without Colorado Stamp (Interstate, Government or Licensed Wholesalers) _____

Number of packages returned to manufacturer unsalable and reported for tax credit on Form DR-227A _____

I hereby certify, under penalty of perjury, in the second degree that the statements made herein are, to the best of my knowledge, true and correct.

47

Name of Business or Taxpayer _____ Agent or Officer _____ Title _____ Date _____

CIGARETTE TAX

Fiscal Years Ended June 30, 1973 - 1982

Year	Gross Amount	Wholesaler's Discount	Gross Collections	Refund	Net Collections
1982 1/	$38,964,058	$1,558,562	$37,405,496	$247,297	$37,158,199
1981 1/	$38,955,256	$1,558,210	$37,397,046	$287,320	$37,109,726
1980 1/	$36,563,723	$1,462,549	$35,101,174	$242,228	$34,858,946
1979 1/	$35,359,658	$1,414,386	$33,945,272	$241,498	$33,703,774
1978 1/	$51,027,005	$2,041,080	$48,985,925	$259,454	$48,726,471
1977 1/	$34,238,753	$1,369,550	$32,869,203	$135,287	$32,733,916
1976 1/	$33,955,476	$1,358,219	$32,597,257	$103,346	$32,493,911
1975 1/	$32,826,988	$1,313,079	$31,513,909	$112,063	$31,401,846
1974 1/	$32,435,314	$1,297,413	$31,137,901	$ 68,529	$31,069,372
1973 3/	$16,299,600	$ 977,976	$15,321,624	$ 41,849	$15,279,775

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS

Fiscal Years Ended June 30, 1973 - 1982

Year	Cities' and Counties' Shares 4/	State's Share
1982	$17,964,475	$19,193,724
1981	$17,692,653	$19,417,073
1980	$16,921,047	$17,937,900
1979	$16,200,081	$17,503,692
1978	$16,130,826	$32,595,645
1977	$15,563,552	$17,170,363
1976	$15,587,350	$16,906,562
1975	$15,257,222	$16,144,625
1974	$12,278,418	$18,790,954
1973	$ Ø	$15,279,775

1/ Tax rate equivalent to 10¢ per pack.
2/ Tax rate equivalent to 15¢ per pack.
3/ Tax rate equivalent to 5¢ per pack.
4/ Based on time of distribution rather than entitlement per statute. Cities' and counties shares are based on 46% of gross amount (32% for fiscal 1978 only).

INCOME TAX

39-22-104 *Normal tax imposed.* (1) a tax determined in accordance with the rates set forth in subsection (2) is imposed for each taxable year on the Colorado taxable income of each individual, estate and trust.

39-22-301 *Corporate tax imposed.* (1) a tax is imposed on each domestic and foreign corporation doing business in Colorado.

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(13)

1981 FORM 104-LONG FORM

COLORADO INDIVIDUAL INCOME TAX RETURN

FOR CALENDAR YEAR 1981 OR FISCAL YEAR ENDING _____

PLACE LABEL HERE

FIRST NAME AND INITIAL	LAST NAME	SOCIAL SECURITY NUMBER
YOURSELF		
SPOUSE		
ADDRESS		SCHOOL DISTRICT NUMBER
CITY	STATE / ZIP CODE	COUNTY

FILING STATUS CHECK ONE

(1) ☐ SINGLE
(2) ☐ MARRIED FILING JOINT RETURN
(3) ☐ MARRIED FILING COMBINED RETURN
(4) ☐ MARRIED FILING ON A SEPARATE FORM

EXEMPTIONS

(5A) ☐	YOURSELF ☐	65 OR OVER ☐	BLIND ☐	ENTER NUMBER OF BOXES CHECKED ON 5A AND B ▶	
(B) ☐	SPOUSE ☐	65 OR OVER ☐	BLIND ☐		

ALWAYS CHECK BLOCK LABELED YOURSELF. CHECK OTHER BLOCKS IF THEY APPLY.

(C) NUMBER OF DEPENDENT CHILDREN AND OTHER DEPENDENTS CLAIMED ..... (C)

(D) MENTALLY RETARDED DEPENDENT ..... (D)

(6) TOTAL NUMBER OF EXEMPTIONS CLAIMED ..... ● (6)

(7) IF THIS IS A COMBINED RETURN, SHOW NUMBER OF EXEMPTIONS CLAIMED BY: (A) YOURSELF ☐ (B) SPOUSE ☐

GO TO LINE 8 ON THE BACK OF THE FORM

(42) ADJUSTED GROSS INCOME FROM LINE 28, PAGE 2. IF THIS IS A COMBINED RETURN, SHOW ADJUSTED GROSS INCOME FOR (A) YOURSELF $ (B) SPOUSE $ (C) TOTAL ■ (42) $

TAX

(43) TAX FROM LINE 41, PAGE 2, OR FROM A TAX TABLE. IF THIS IS A COMBINED RETURN, SHOW TAX FOR (A) YOURSELF $_____ (B) SPOUSE $_____ (C) TOTAL ■ (43) $

(44) CREDIT AGAINST INCOME TAXES FOR 1981 INCOME TAX YEAR. ENTER 16⅔% OF LINE 43 ● (44) $

(45) NET NORMAL TAX, LINE 43 MINUS LINE 44 (45) $

(46) SURTAX (COMBINED, IF APPLICABLE) FROM THE SURTAX SCHEDULE ● (46) $

(47) TOTAL TAX, ADD LINES 45 AND 46 (47) $

ATTACH WITHHOLDING FORMS HERE

CREDITS

(48) COLORADO INCOME TAX WITHHELD, ATTACH WITHHOLDING FORMS ● (48) $

(49) PROPERTY TAX/RENT/HEAT CREDIT FROM FORM 104 PTC ● (49) $

(50) ESTIMATED TAX AND/OR EXTENSION PAYMENTS OR CREDITS ● (50) $

(51) RESIDENTIAL ENERGY CREDIT OR CREDITS FROM FORM 104 CR ● (51) $

(52) TOTAL CREDITS, ADD LINE 48 THROUGH 51 (52) $

REFUND OR BALANCE DUE

(53) IF LINE 52 IS LARGER THAN LINE 47, ENTER AMOUNT COLORADO OWES YOU (53) $

(54) **COLORADO NONGAME WILDLIFE PROGRAM.** CHECK IF YOU WISH TO DESIGNATE ☐ $1, ☐ $5, ☐ $10, OR $_____(WRITE IN AMOUNT) OF YOUR TAX REFUND TO THIS PROGRAM. IF THIS IS A JOINT OR COMBINED RETURN, CHECK IF SPOUSE WISHED TO DESIGNATE ☐ $1, ☐ $5, OR ☐ $10, OR $_____(WRITE IN AMOUNT) ● (54) $

(55) AMOUNT OF OVERPAYMENT (LINE 53 MINUS LINE 54) YOU WISH TO HAVE **REFUNDED TO YOU** ● (55) $

(56) IF LINE 47 IS LARGER THAN LINE 52, ENTER THE AMOUNT YOU OWE COLORADO. MAKE CHECK OR MONEY ORDER PAYABLE TO THE COLORADO DEPARTMENT OF REVENUE. INCLUDE PENALTY ● $_____ AND INTEREST ● $_____, IF APPLICABLE ● (56) $

ATTACH CHECK OR MONEY ORDER HERE

(57) AMOUNT OF OVERPAYMENT YOU WISH CREDITED TO 1982 ESTIMATED TAX ● (57) $

MAIL TO THE COLORADO DEPARTMENT OF REVENUE
1375 SHERMAN STREET, DENVER, COLORADO 80261

I DECLARE THIS RETURN TO BE TRUE, CORRECT AND COMPLETE UNDER PENALTY OF PERJURY IN THE SECOND DEGREE

(Your signature) (Date)

(Spouse's signature, if this is a joint or combined return) (Date)

(Name of individual or firm preparing return) (Date)

INDIVIDUAL AND FIDUCIARY INCOME TAX RATES

Statutory Brackets and Rates

Taxable Income Over		But Not Over	Rate %
$ 0	-	$ 1,000	3
$1,000	-	$ 2,000	3 1/2
$2,000	-	$ 3,000	4
$3,000	-	$ 4,000	4 1/2
$4,000	-	$ 5,000	5
$5,000	-	$ 6,000	5 1/2
$6,000	-	$ 7,000	6
$7,000	-	$ 8,000	6 1/2
$8,000	-	$ 9,000	7
$9,000	-	$10,000	7 1/2
Over		$10,000	8

The statutory rates are those as shown above. However, a reduction in the tax is in effect in the form of a tax credit which is equal to 1/200 of net taxable income not in excess of $12,017. The effect of this credit is to lower certain statutory percentages by 1/2 of 1%. The tax brackets are indexed for inflation and are adjusted each year by 106% or as determined by the general assembly. Each year the inflation factor will be applied to the amounts derived for the prior year so that the effect will be cumulative. The inflation factor for 1978 is 106%; 1979 is 107%; 1980 is 109%; 1981 is 108%; cumulative, 133.52%.

1981 Tax Brackets and Rates with Credit and Indexing

Taxable Income Over		But Not Over	Rates
$ 0	-	$ 1,335	2.5% of Taxable Income
$ 1,335	-	$ 2,670	$ 33.38 + 3.0% of excess over $ 1,335
$ 2,670	-	$ 4,006	$ 73.43 + 3.5% of excess over $ 2,670
$ 4,006	-	$ 5,341	$120.19 + 4.0% of excess over $ 4,006
$ 5,341	-	$ 6,676	$173.59 + 4.5% of excess over $ 5,341
$ 6,676	-	$ 8,011	$233.67 + 5.0% of excess over $ 6,676
$ 8,011	-	$ 9,346	$300.42 + 5.5% of excess over $ 8,011
$ 9,346	-	$10,681	$373.85 + 6.0% of excess over $ 9,346
$10,681	-	$12,017	$453.95 + 6.5% of excess over $10,681
$12,017	-	$13,352	$540.79 + 7.5% of excess over $12,017
Over		$13,352	$640.92 + 8.0% of excess over $13,352

1981 SURTAX

The surtax is imposed on the Colorado gross income which consists of dividends and interest of natural persons who are residents of Colorado at the rate of 2% upon such income which exceeds $15,000 per taxpayer.

CORPORATION INCOME TAX RATES

Corporations are taxed at graduated rates applied to the net income derived from Colorado sources. If two or more Colorado income tax returns are filed by members of a controlled group, the reduction from 5% must be apportioned between such returns.

1981 Tax Rate Schedule

Taxable Income	Rate %
1st $25,000	4
2nd $25,000	4 1/2
Balance	5

An alternative tax computation of 1/2 of 1% of gross receipts is available to any corporation (1) whose annual gross sales amount to not more than $100,000 and (2) whose corporation does not own or rent real estate within Colorado.

INCOME TAX
NUMBER OF TAXABLE AND NONTAXABLE RETURNS

July 1, 1981 through June 30, 1982

Type of Return	Total	Taxable	Nontaxable
Individual 1/	1,395,928	1,022,914	373,014
Corporation	56,651	20,263	36,388
Fiduciary	18,170	5,148	13,022
Partnership 2/	27,988	Ø	27,988
TOTALS	1,498,737	1,048,325	450,412

1/ Includes returns filed only for food sales tax refunds and property tax refunds.

2/ Partnership income tax returns are information only returns.

INCOME TAX: TAX LIABILITY BY TYPE OF RETURN [1/]

Fiscal Year Ended June 30	Total	Individual [2/] [3/]	Corporation [3/]	Fiduciary [3/]
1982	$731,669,162	$620,752,939	$108,910,422	$2,005,801
1981	$675,941,145	$560,191,981	$114,279,344	$1,469,820
1980	$590,601,763	$488,025,116	$101,415,602	$1,161,045
1979	$530,206,624	$438,419,711	$ 90,775,872	$1,011,041
1978	$462,933,636	$391,072,405	$ 70,970,854	$ 890,377
1977	$391,391,724	$333,918,953	$ 56,682,161	$ 790,610
1976	$344,099,457	$289,244,212	$ 54,017,892	$ 837,353
1975	$311,217,140	$261,762,211	$ 48,755,885	$ 699,044
1974	$268,809,819	$223,964,174	$ 44,180,147	$ 745,498
1973	$228,262,471	$188,634,854	$ 38,993,022	$ 634,595

1/ Excludes assessments and gross income tax from oil and gas production.
2/ Includes surtax.
3/ Amount reported for 1973-1980 is after credit for taxes paid to other states (not applicable to corporate returns), investment tax credit, inventory credit, new business facilities credit, and pollution control property tax credit. For 1981 and 1982, the tax liability reported is before credits.

INCOME TAX: SURTAX LIABILITY BY TYPE OF RETURN

Fiscal Year Ended June 30	Individual
1982	$10,320,209
1981	$ 7,034,721
1980	$ 4,357,491
1979	$ 8,167,104
1978	$ 6,383,039
1977	$ 6,477,501
1976	$ 5,844,882
1975	$ 5,355,323
1974	$ 3,983,756
1973	$ 2,849,479

INCOME TAX: NUMBER OF INDIVIDUAL RETURNS
AND ADJUSTED GROSS INCOME

Fiscal Years Ended June 30, 1971 - 1982

Fiscal Year	Number of Returns	Adjusted Gross Income	Average Adjusted Gross Income
1982 1/	1,305,421	$23,612,658,578	$18,088
1981 1/	1,357,228	$21,260,431,220	$15,665
1980 1/	1,323,712	$18,755,050,769	$14,169
1979 1/	1,218,132	$16,883,884,373	$13,860
1978 1/	1,113,020	$14,093,839,518	$13,663
1977 1/	1,078,924	$12,581,818,057	$11,661
1976 1/	1,025,177	$11,358,366,036	$11,079
1975	1,225,241	$10,773,376,545	$ 8,793
1974	1,146,055	$ 9,571,059,643	$ 8,351
1973	1,067,158	$ 8,436,459,707	$ 7,906
1972	984,013	$ 7,333,752,278	$ 7,453
1971	937,577	$ 6,525,271,751	$ 6,960

1/ The number of returns is lower and the average adjusted gross income is higher when compared to previous years due to the switch to the dual column, single return reporting method for married taxpayers filing separately.

INCOME TAX: TAX LIABILITY, CREDITS, PAYMENTS AND OVERPAYMENTS [1]
Fiscal Year Ended June 30, 1982

	Individual		Corporation		Fiduciary	
	- - - - - - - - - - - - - Thousands of Dollars - - - - - - - - - - - - -					
Total Tax Liability						
Normal Tax	$610,433		$108,910		$2,027	
Surtax	10,320		Ø		Ø	
Oil and Gas Tax	Ø		Ø		Ø	
Interest	154		162		1	
Penalties	152		60		1	
Total Tax Liability		$621,059		$109,132		$2,029
Less Credits						
16% Normal Tax Credit	$ 98,596		$ Ø		$ 354	
Food Sales Tax Credit	93		Ø		Ø	
Old Age Property Tax & Heat Credits	20,952		Ø		Ø	
General Property Tax Credit	13		Ø		Ø	
New Business Facilities Credit	*		1,268		Ø	
Investment Tax Credit	*		26,444		Ø	
Inventory Tax Credit	*		5,988		Ø	
Pollution Control Tax Credit	*		1,050		Ø	
Commercial Energy Credit	Ø		211		Ø	
104 CR Credits [2]	32,757		Ø		54	
Interest Paid	303		1,477		1	
Total Credits		$152,714		$ 36,438		$ 409
Net Tax Liability		$468,345		$ 72,694		$1,620
Payments						
Cash	$ 41,393		$ 20,021		$1,347	
Withholding [3]	675,813		Ø		Ø	
Estimates	62,261		100,531		574	
Accounts Receivable	3,432		1,521		11	
Total Payments		$782,899		$122,073		$1,932
Less Overpayments						
Refunded	$305,924		$ 39,810		$ 312	
Credited to Estimates	7,831		9,408		Ø	
Non-game Wildlife Check-off	721		Ø		Ø	
Investment Credit Recaptive	78		161		Ø	
Total Overpayments		$314,554		$ 49,379		$ 312
Net Tax Liability		$468,345		$ 72,694		$1,620

1/ Does not include audit adjustemnts. Sum of items may not equal totals due to rounding.
2/ 104 CR Credits include credit for taxes paid to another state, new business facilities credit, residential energy credit, commercial energy credit, investment tax credit, inventory tax credit, and the employed handicapped credit.
3/ Includes oil and gas withholding.
* Included in 104 CR Credits.

INDIVIDUAL INCOME TAX - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1982	1,132,776	$305,830,077 a/	$269.98
1981	1,171,115	$307,790,037 a/	$262.82
1980	1,218,753	$238,513,991 a/	$195.70
1979	1,017,140	$160,295,505 a/	$157.59
1978	994,429	$151,451,987 a/	$152.30
1977	951,624	$116,005,744 a/	$121.90

a/ Includes food sales tax refunds, property tax and heat credit refunds and income tax refunds.

CORPORATE INCOME TAX - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1982	9,494	$37,296,225	$3,928.40
1981	7,715	$22,167,919	$2,873.35
1980	5,480	$13,508,888	$2,465.13
1979	3,799	$ 6,936,552	$1,825.89
1978	4,639	$ 8,600,833	$1,854.03
1977	3,572	$ 7,639,911	$2,138.83

FIDUCIARY INCOME TAX - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1982	433	$345,801	$798.62
1981	419	$111,021	$264.97
1980	202	$ 57,734	$285.81
1979	356	$ 73,665	$206.92
1978	339	$106,298	$313.56
1977	349	$ 74,859	$214.50

RETURNS FILED FOR PROPERTY TAX REFUND

Fiscal Years Ended June 30th	Number of Returns	Amount of Refund or Credit	Average Credit
1972	10,898	$ 313,859	$ 29
1973	12,547	$ 990,496	$ 79
1974	29,782	$ 2,641,784	$ 89
1975	40,212	$ 6,808,733	$169
1976	50,492	$ 9,572,545	$189
1977	58,875	$11,002,728	$187
1978	72,074	$13,016,992	$181
1979	76,291	$15,651,476	$205
1980	78,608	$22,157,250	$282
1981	70,954	$24,361,699	$343
1982	60,487	$20,952,073	$346

MILEAGE & FUEL TAX

42-3-123 (14) (a) In addition to the annual registration fees for certain trucks and truck tractors having an empty weight over 10,000 lbs., there is assessed a tax for each gross ton of empty weight and each gross ton of cargo weight moved a distance of one mile.

39-27-102 *tax imposed - special licenses - deposits* (1) (a) An excise tax of nine cents per gallon or fraction thereof is imposed.

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STATE OF COLORADO
DEPARTMENT OF REVENUE

DR7 (7/80)

MILEAGE AND FUEL TAX RETURN

MAIL TO:
Colorado Department of Revenue
140 W. 6th Avenue
Denver, Colo. 80261
Telephone (303) 839-3061

SHOW BELOW CHANGE OF OWNERSHIP, NAME AND/OR ADDRESS

DO NOT WRITE IN THIS SPACE

RETURN THIS COPY

IF FINAL RETURN GIVE CLOSE DATE AND REASON.

SEE REVERSE SIDE FOR INSTRUCTIONS

Use ACCOUNT NUMBER for All References	LIABILITY INFORMATION					ACT	PERIOD COVERED			DUE DATE			MAKE REMITTANCE PAYABLE TO: COLORADO DEPT. OF REVENUE
	Cnty	City	Indust.	Type	Liab. Date		Mo.	Mo.	Yr.	Mo.	Day	Yr.	

SS NO. 1 **SS No. 2** **FEIN**

**If Federal Employers Identification Number (FEIN) is pre-printed in space above, check your records to see if number is the same. If you have a different number, correct the one above. If no number appears in space above, fill in with your current FEIN number.*

(54 - 1) PART 1 GROSS TON MILE TAX

VEHICLE I.D. NUMBER	TAXPAYER UNIT NO.	FUEL	TARE WEIGHT IN POUNDS	(A) (VEHICLE WGT IN TONS X.0008) (TON = 2000 LBS)	(B) MILES TRAVELED IN COLORADO DURING REPORTING PERIOD	(C) VEHICLE TAX COL. (A) X (B)	AVG. MPG	(D) GALLONS OF SPECIAL FUEL USED IN COLORADO

TOTAL OF COLUMN (C) AND COLUMN (D) FROM DR-7A . . . . . .

1. TOTAL COLUMN (C) AND COLUMN (D) . . . . . .
2. CARGO TAX = (Total Net Ton Miles of Cargo From DR 7-C) X.002=
3. PASSENGER MILE TAX FROM SCHEDULE DR-7P (IF APPLICABLE) . . . . . .
4. TOTAL AMOUNT OF GTM (SEE REVERSE SIDE FOR INSTRUCTIONS) . . . . . (7) ▶

PART II SPECIAL FUEL USERS TAX

5. TAX ON SPECIAL FUEL USED IN COLORADO. TOTAL OF COLUMNS (D) X 7_{ϕ} . . . . . (27) ▶
6. ADD LINES 4 AND 5 . . . . . .
7. CREDIT ALLOWED IF APPLICABLE
   - (a) COLO. TAX PAID ON SPECIAL FUEL PURCHASED IN COLO. (24)
   - (b) FUEL TAX PAID AT PORTS (ATTACH RECEIPTS) . . . . . (24)
   - (c) GROSS TON MILE TAX PAID AT PORTS (ATTACH RECEIPTS) (25)
8. TOTAL CREDITS (LINES 7(a) PLUS 7(b) PLUS 7(c) . . . . . .
9. IF LINE 8 IS LARGER THAN LINE 6, ENTER REFUND HERE AND ON LINE 14 . . . . . .
10. IF LINE 6 IS LARGER THAN LINE 8, ENTER BALANCE OF TAX DUE . . . . . ▶
11. LATE FILING PENALTY (1% PER MONTH) . . . . . (1) ▶
12. LATE FILING INTEREST (½% PER MONTH) . . . . . (11) ▶

13. AMOUNT PAID WITH THIS RETURN (TOTALS OF LINE 10, 11 AND 12) . . . . . (8) ▶
14. AMOUNT OF REFUND (DO NOT CARRY CREDIT FORWARD) . . . . . (26) ▶

I/WE declare under the penalty of perjury in the second degree that this return and the schedules attached hereto, is a true, correct, and complete return, made in good faith for the period covered, pursuant to the law and regulations issued hereunder.

NAME OF BUSINESS OR TAXPAYER | AGENT OR OFFICER | TITLE | DATE

STATE OF COLORADO
DEPARTMENT OF REVENUE

DR 57
REV. 8/81

DISTRIBUTOR'S OR REFINER'S MONTHLY REPORT OF FUEL TAXES

Colorado
Department
of Revenue
Major Tax
Account
Section
140 W. 6th
Avenue
Denver, Colo
80261

(303)
866 3051

SHOW BELOW CHANGE OF OWNERSHIP NAME AND OR ADDRESS

DO NOT WRITE IN THIS SPACE

RETURN THIS COPY

Use ACCOUNT Number for all reference	LIABILITY INFORMATION cnty	city	indust.	type	liability date	A C T	PERIOD COVERED mo.	mo.	yr.	DUE DATE mo.	day	yr.	MAKE REMITTANCE PAYABLE TO COLORADO DEPT. of REVENUE

SS No. 1 **SS No. 2** **FEIN**

IF Federal Employers Identification Number (FEIN) is pre printed in the above space, please check your records to see if you have the same number. If you have a different number, correct the one above so that it corresponds with your records. If no number appears in the above space, please fill in with the FEIN you have on your records.

	(57 1) GASOHOL (RECEIPTS)	(34 1) GASOLINE (RECEIPTS)	(64 1) SPECIAL FUEL (SALES)
1. Total Gross Gallons			
Less: a. Tax free deliveries to lic. dist.			
b. Tax Paid Purchases			
c. Exports (DR 57A)			
d. Tax Exempt Sales (Total DR 57C & DR 57D)			
e. Deductions covered by attached DR 118 or Dept. of Rev. letter of credit			
2. Total Deductions			
3. Total Taxable Gallons (line 1 less line 2)			
Less: 2% allowance			
4. Total Net Taxable Gallons			
Amount of Tax (line 4 multiplied by: a. 9 cents/gallons			
b. 4 cents/gallon Qualified Colo. Blended Gasohol			
Less: ½% (Gasohol, Gasoline)			
1% (Special Fuel)			
5. Net Tax Due			(7)
6. Penalty			(1)
7. Interest			(11)

8. Total Remittance (all columns lines 5, 6, 7)

IMPORTANT:

PENALTY OF 10% ($10.00 minimum) MUST BE ADDED PLUS INTEREST IF THE TOTAL AMOUNT DUE IS NOT PAID BY THE DUE DATE.

I declare under penalties of perjury in the second degree, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return made in good faith, for the taxable period stated, pursuant to the Colorado Gasoline and Special Fuel Tax law and the regulations issued under authority thereof.

CITY STATE

(Name of Distributor or Refiner)

COMPANY TELEPHONE NO.

(Signature Title)

DATE

FUEL TAX RATES

Rates for gasoline and special fuel: 9¢ per gallon.

Gasoline distributors are allowed a 2% deduction of gasoline received to cover cost of collection as well as of losses in transit and delivery. An additional 1/2 of 1% of the tax is allowed to cover cost of collection and bad debt losses.

Special fuel distributors are allowed a deduction of 1% of the tax to cover the cost of collection.

Rate for gasohol: 4¢ per gallon.

Gasoline must be blended with at least 10% alcohol by volume derived from agricultural and forest products.

As of April 23, 1982, this rate shall be limited to gasohol produced from no more than 3,000,000 gallons of alcohol annually from each alcohol facility with design production capacity of 17,000,000 gallons or less.

TON-MILE AND PASSENGER MILE TAX RATES

Ton-Mile Tax:
Eight-tenths of one mill upon each gross ton-mile of empty weight.
Two mills upon each gross ton-mile of cargo weight.

Passenger Mile Tax:
One mill per passenger per mile.

MOTOR FUEL: GROSS GALLONS, GALLONS EXEMPTED
AND NET GALLONS TAXED 1/

Fiscal Years Ended June 30, 1981 - 1982

Received and Exempted	Thousands of Gallons 1981	Thousands of Gallons 1982	1000's Gallonage Increase (Decrease) 1982 over 1981	Percent Change 1982 over 1981
GALLONAGE RECEIVED				
Gross	1,500,543	1,510,577	10,034	+0.67
Less: 2% Allowance	29,366	29,626	260	+0.88
1/2% Allowance	7,195	7,258	63	+o.88
NET GALLONAGE RECEIVED	1,463,982	1,473,693	9,711	+0.66
LESS: GALLONAGE EXEMPTED				
Sales to U.S. Government	3,080	3,455	375	+12.18
Exports	13,979	14,555	576	+ 4.12
Miscellaneous Credits	836	532	(304)	-36.36
State of Colorado	28,281	25,258	(3,023)	-10.69
TOTAL EXEMPTED	46,176	43,800	(2,376)	- 5.14
TOTAL GALLONAGE TAXED	1,417,806	1,429,893	12,087	- 0.85

1/ Does not include special fuel gallonage. Motor fuel gallonage is reported on a liability basis rather than a cash flow basis.

MOTOR AND SPECIAL FUEL TAX REFUND BY USE

Fiscal Years Ended June 30, 1981 and 1982

Use	1981	1982	Percent Change 1982 over 1981
Agriculture	$1,901,934	$1,984,883	+ 4.36
Cities and Towns	195,361	169,389	- 13.29
Construction	72,320	64,936	- 10.21
Counties	78,716	49,673	- 36.90
Federal Government	124	336	+170.97
Fire Protection District	3,334	3,629	+ 8.84
Industry	52,010	53,349	+ 2.57
Irrigation Districts	2,556	1,965	- 23.12
Motor Boats	2,876	3,183	+ 10.67
Recreation Districts	5,625	5,787	+ 2.88
School Districts	116,093	92,272	- 20.52
Soil Conservation Districts	716	407	- 43.16
Special Districts	2,670	2,754	+ 3.15
Water Conservation Districts	2,831	2,939	+ 3.81
Others	269,737	167,743	- 37.82
Total Refunds for Motor Fuel	$2,706,903	$2,603,245	- 3.83
Special Fuel	350,606	99,574	- 71.60
Total Refunds for Motor and Special Fuel	$3,057,509	$2,702,819	- 11.60

MOTOR FUEL: NUMBER OF REFUND CLAIMS AND PERCENT BY USE

Fiscal Years Ended June 30, 1981 & 1982

Classification	Number of Claims 1980	Number of Claims 1982	Percent of Total 1981	Percent of Total 1982
Agriculture	19,456	17,576	90.37	90.73
Cities and Towns	328	219	1.52	1.13
Construction	333	299	1.55	1.54
Counties	189	113	.88	.58
Federal Government	4	3	.02	.01
Fire Protection Districts	35	28	.16	.14
Industry	264	240	1.23	1.24
Irrigation Districts	11	8	.05	.04
Motor Boats	21	14	.10	.07
Recreation Districts	18	17	.08	.09
School Districts	280	242	1.30	1.25
Soil Conservation Districts	9	7	.04	.04
Special Districts	25	31	.12	.13
Water Conservation Districts	29	26	.13	.15
Other	527	548	2.45	2.83
TOTAL	21,529	19,371	100.00	100.00

* Less than .01%

SPECIAL FUEL TAX
GALLONAGE AND COLLECTIONS 1/

Fiscal Years Ended June 30, 1975 - 1982

Year	Number of Gallons	Tax Collection
1982	190,872,676 2/	$16,852,916
1981	187,920,671	13,154,447
1980	171,900,371	12,033,026
1979	138,254,786	9,677,835
1978	128,532,571	8,997,280
1977	117,840,757	8,248,853
1976	106,581,700	7,460,719
1975	102,922,200	7,204,554

1/ Cash basis of collection

2/ One month of collections at 7 cents per gallon, eleven months of collections at 9 cents per gallon

MOTOR FUEL, DIESEL FUEL, LPG
AND OTHER TAXABLE FUEL COLLECTIONS

Fiscal Years Ended June 30, 1981 - 1982

	1981	1982
Gasoline-Motor Fuel	$98,147,533	$123,802,158
Special Fuel	13,154,447	16,852,916
Gasohol	203,928	866,904

1/ Cash basis of collection

MOTOR FUEL: GROSS GASOLINE GALLONAGE[1/]

Fiscal Year	1977-78	1978-79	1979-80	1980-81	1981-82	Percentage Change From Prior Year
July	142,559,213	150,586,638	139,377,062	139,308,096	138,168,025	- 0.82
August	147,297,081	154,942,575	149,175,452	139,616,589	141,606,086	+ 1.43
September	128,881,947	138,073,892	127,105,626	128,210,196	128,236,093	+ 0.02
October	126,615,961	135,354,658	129,906,240	128,606,872	129,915,336	+ 1.02
November	119,588,791	129,569,489	121,323,801	118,118,694	115,382,372	- 2.32
December	124,816,143	128 136,459	121,880,180	123,815,930	125,205,208	+ 1.12
January	119,141,175	128,075,188	124,473,981	122,826,029	115,979,625	- 5.58
February	110,727,605	120,813,744	120,194,954	104,417,935	107,134,280	+ 2.60
March	129,125,135	131,379,633	121,581,576	118,248,006	123,404,099	+ 4.36
April	121,800,776	118,896,252	118,021,372	116,819,230	122,273,399	+ 4.67
May	131,723,081	132,569,087	127,335,364	124,552,962	125,799,806	+ 1.00
June	143,709,018	133,587,080	124,798,517	136,002,475	137,472,325	+ 1.08
TOTALS	1,545,985,926	1,601,984,695	1,525,174,125	1,500,543,014	1,510,576,654	
Percentage change from prior year		+3.62	-4.80	-1.62	+0.67	

1/ This report represents liability for gasoline received by motor fuel distributors from July through June. Data is as of November 1, 1982.

GROSS TON MILE TAX

Fiscal Years Ended June 30, 1973 - 1982

Year	Gross Collections	Refunds	Net Collections
1982	$24,768,608	$457,727	$24,310,881
1981	$24,953,232	$367,609	$24,585,623
1980	$23,144,677	$179,452	$22,965,225
1979	$21,865,055	$ 75,469	$21,789,586
1978	$20,510,773	$171,165	$20,339,608
1977	$19,143,170	$189,452	$18,953,718
1976	$17,397,882	$152,293	$17,245,589
1975	$16,158,802	$ 73,869	$16,084,933
1974	$15,996,464	$ 34,036	$15,962,428
1973	$14,808,038	$ 41,220	$14,766,818

PORT OF ENTRY TRUCK ACTIVITIES

	Fiscal Years Ended June 30		
	1980	1981	1982 1/
Number of Trucks Cleared	3,678,159	3,653,859	2,517,210
Number of Trucks Weighed	1,969,497	2,009,246	1,639,057
Special Fuel Permits	134,465	138,131	134,651
Agricultural Licenses	1,993	2,743	2,311
Number of Health and Brand Inspections	91,597	93,583	67,975
Agricultural Inspection Certificates	35,497	37,214	24,352

1/ Effective July 1, 1981, 12 ports were closed.

PORT OF ENTRY

TRUCKS CLEARED AND WEIGHED BY PORT

Fiscal Year Ended June 30, 1982

Port	Cleared	Weighed
Cortez	155,952	97,127
Fort Collins	495,014	348,736
Fort Garland	98,260	50,698
Fort Morgan	441,562	222,841
Grand Junction	301,896	160,832
Lamar	295,169	231,754
Limon	392,715	334,803
Platteville	176,052	77,454
Trinidad	159,251	114,812
Total	2,515,871	1,639,057

MOTOR VEHICLE

42-3-104 *Application for registration-tax*
(2) The owner of such vehicle or his agent shall, upon filing the application for registration, pay such fees as are prescribed by section **42-3-123** together with the annual specific ownership tax.

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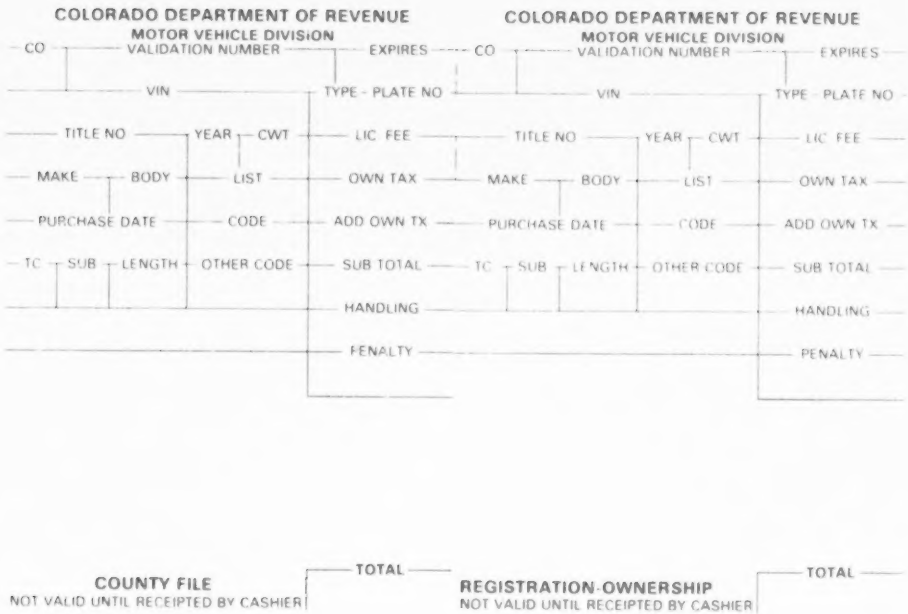

REGISTRATION OWNERSHIP
TAX RECEIPT

1 One copy of this receipt must be in the possession of vehicle operator
2 If you move from the address shown notify your county clerk within ten days
3 Specific ownership taxes are due and payable for the full registration period If you sell or dispose of this vehicle during the registration period no refund can be made You may recover that unused portion of the ownership taxes paid by collecting from the new owner at the time of sale This stub must be presented by the new owner or credit for specific ownership tax paid will not be granted One copy of this receipt should be retained by seller for transfer of license plates to another vehicle
4 A fee of $1 25 will be charged for a duplicate copy
5 This registration expires last day of month shown on front of this form and must be renewed within 30 days

Signature

MOTOR VEHICLE REGISTRATION FEES

NOTE: Registration fees include an additional fee of $1.00 for County Clerks fee, $1.50 for county and municipality road building, plus 30¢ for the emission fee on tax class A, B, and C.

PASSENGER VEHICLES

2,000 lbs. or less	$ 8.80
2,001 to 4,500 lbs	$ 8.80 plus 20¢ per 100 lbs. over 2,000 lbs.
4,501 lbs. and over	$ 15.30 plus 60¢ per 100 lbs. over 4,500 lbs.

PASSENGER BUSES FOR HIRE

$27.80 for 10-or-less capacity plus $1.25 for each additional seat over ten seats plus passenger mile tax

MOTORCYCLES

Motorcycles	$ 5.80

FARM TRUCKS AND TRUCK-TRACTORS

2,000 lbs. or less	$ 9.00
2,001 to 4,500 lbs	$ 9.00 plus 20¢ per 100 lbs. or fraction thereof
4,501 to 5,000 lbs	$ 15.30 plus 60¢ per 100 lbs. or fraction thereof
5,001 to 10,000 lbs.	$ 18.30 plus 45¢ per 100 lbs. or fraction thereof
10,001 to 16,000 lbs.	$ 42.00 plus $1.20 per 100 lbs. or fraction thereof
More than 16,000 lbs.	$114.30 plus $1.50 per 100 lbs. or fraction thereof

CITY TRUCKS AND TRUCK-TRACTORS [1/]

5,001 to 10,000 lbs.	$ 37.02 plus $1.12 per 100 lbs. or fraction thereof
More than 10,000 lbs.	$ 88.21 plus $2.31 per 100 lbs. or fraction thereof

STATE TRUCKS AND TRUCK-TRACTORS

2,000 lbs. or less	$ 10.40
2,001 to 3,500 lbs	$ 10.40 plus 20¢ per 100 lbs. or fraction thereof
3,501 to 4,500 lbs	$ 18.90 plus 60¢ per 100 lbs. or fraction thereof
4,501 to 10,000 lbs.	$ 37.80 plus $2.00 per 100 lbs. or fraction thereof
More than 10,000 lbs.	$ 25.30 plus gross ton mile rate

MOTOR VEHICLE REGISTRATION FEES
(continued)

SCHOOL BUSES

$17.80 for 25-passenger capacity plus 50¢ for each additional seat over twenty-five

TRAILERS AND SEMITRAILERS

Trailers	
Less than 2,000 lbs.	$ 5.50
2,000 lbs. and over.	$ 10.00
Semitrailers	
All semitrailers	$ 10.30

RECREATIONAL TRUCKS [1/]

2,000 lbs. or less	$ 10.40
2,001 to 3,500 lbs	$ 10.40 plus 20¢ per 100 lbs. or fraction thereof
3,501 to 4,500 lbs	$ 18.90 plus 60¢ per 100 lbs. or fraction thereof
4,501 to 6,500 lbs	$ 27.30 plus 60¢ per 100 lbs. or fraction thereof

TRAILER COACHES

Trailer Coaches	$ 10.00

MOTOR HOMES

2,000 lbs. or less	$ 8.80
2,001 to 4,500 lbs	$ 8.80 plus 20¢ per 100 lbs. over 2,000 lbs.
4,501 to 6,500 lbs	$ 15.30 plus 60¢ per 100 lbs. over 4,500 lbs.
More than 6,500 lbs	$ 27.30 plus 30¢ per 100 lbs. over 6,500 lbs.

TON-MILE AND PASSENGER MILE TAX RATES

Ton-Mile Tax
- Eight-tenths of one mill upon each gross ton-mile of empty weight
- Two mills upon each gross ton-mile of cargo weight

Passenger Mile Tax
- One mill per passenger per mile

MOTOR VEHICLE REGISTRATION FEES
(continued)

OTHER

Standard & FM Radio and Television Call Letter Plates -- additional fee $5.00
Amateur Radio Call Letter Plates -- additional fee $2.00
Motorcycle Dealers Plates -- $26.00 for 1st license plate issued, $8.50 for each additional plate up to and including five plates, $11.00 for each in excess of five
In Transit Dealer Plates -- First plate is $31.00 plus $8.50 each for next four plus $11.00 each in excess of five
Personalized License Plates -- $35.00 for 1st year issued in addition to normal registration fee; $25.00 fee for subsequent years after issuance in addition to normal registration fee; $13.00 fee for transfer of plates to another vehicle

1/ Trucks not exceeding 6,500 lbs. empty weight to be used exclusively for pleasure, enjoyment, and other recreational purposes, or family transportation of owner, lessee, or occupant and is not used to transport cargo or passengers for hire or profit, or otherwise in any business or commercial enterprise.

LICENSE FEES AND OWNERSHIP TAX COLLECTED

Calendar Year 1981

County	License Fees	Ownership Tax
Adams	$ 3,406,547.15	$ 8,098,605.68
Alamosa	177,000.70	329,543.71
Arapahoe	3,613,216.92	11,737,543.08
Archuleta	76,150.26	153,475.16
Baca	127,434.90	237,254.02
Bent	82,771.73	155,899.30
Boulder	2,316,800.44	5,693,903.27
Chaffee	232,879.83	441,998.62
Cheyenne	52,188.15	103,524.37
Clear Creek	131,832.58	385,823.14
Conejos	100,999.86	168,735.09
Costilla	50,063.89	82,396.97
Crowley	49,685.36	91,221.65
Custer	44,331.45	83,182.48
Delta	390,013.01	672,111.48
Denver	5,872,375.50	14,755,667.87
Dolores	38,351.91	59,027.98
Douglas	458,825.56	1,588,367.15
Eagle	273,132.41	973,885.18
Elbert	137,716.00	288,815.62
El Paso	3,480,828.24	8,193,557.37
Fremont	410,518.84	762,989.10
Garfield	464,642.17	1,636,676.00
Gilpin	56,843.77	163,172.91
Grand	188,257.46	458,255.87
Gunnison	167,106.05	357,634.12
Hinsdale	13,230.90	25,716.15
Huerfano	91,345.36	156,887.73
Jackson	46,335.66	163,436.93
Jefferson	4,983,823.55	13,002,989.67
Kiowa	50,747.36	116,865.44
Kit Carson	203,499.95	321,701.38
Lake	138,955.26	322,293.63
La Plata	413,948.60	826,219.21
Larimer	1,953,769.29	4,716,947.56
Las Animas	207,497.85	356,705.18
Lincoln	118,479.30	222,594.90
Logan	360,290.21	724,028.20
Mesa	1,397,012.18	3,833,029.44
Mineral	19,029.62	40,294.04
Moffat	268,358.08	741,360.84
Montezuma	305,607.66	716,650.24
Montrose	430,399.95	851,297.88
Morgan	439,222.02	840,472.92
Otero	301,387.26	515,006.13
Ouray	47,395.78	107,806.53
Park	135,830.37	337,700.36
Phillips	124,522.32	231,507.88
Pitkin	196,684.20	640,806.51
Prowers	232,297.02	449,854.62
Pueblo	1,479,074.16	3,047,296.42
Rio Blanco	157,924.72	577,041.58
Rio Grande	209,107.25	319,450.43
Routt	274,510.32	750,203.06
Saguache	78,750.14	132,264.07
San Juan	15,196.53	33,315.26
San Miguel	58,195.96	113,090.88
Sedgwick	69,453.81	127,439.19
Summit	212,492.64	781,385.97
Teller	164,033.08	357,656.62
Washington	145,341.36	243,131.87
Weld	1,820,480.16	3,844,068.10
Yuma	234,652.82	425,447.73
STATE TOTALS	$39,799,396.84	$98,687,231.76

NUMBER OF REGISTRATIONS
BY TYPE OF LICENSE BY COUNTY

Calendar Year 1981

County	Passenger	Personalized Plates	Handicap	Electric	Trailer	Motorcycles	Radio Call Letter Plates	Special Mobile Equipment	Off Highway Special Mobile Equipment
Adams	141,135	416	246	0	16,189	10,516	121	2,480	603
Alamosa	5,837	15	2	0	1,431	595	4	108	4
Arapahoe	206,097	894	219	9	16,184	10,714	190	1,571	881
Archuleta	2,269	6	4	0	671	133	1	12	26
Baca	2,860	3	2	0	1,101	185	4	17	18
Bent	2,797	10	8	0	740	195	6	26	28
Boulder	128,842	366	152	9	12,122	10,219	202	923	371
Chaffee	8,518	11	8	0	1,862	779	6	169	69
Cheyenne	1,186	0	0	0	343	77	2	9	4
Clear Creek	5,687	24	5	0	761	466	14	211	43
Conejos	3,192	2	2	0	768	255	1	5	0
Costilla	1,483	0	2	0	278	94	0	3	0
Crowley	1,604	1	2	0	374	119	4	8	9
Custer	1,468	2	3	0	391	166	2	9	9
Delta	12,422	27	12	0	3,423	1,245	9	98	62
Denver	334,484	1,726	606	28	17,142	12,292	251	2,575	1,438
Dolores	924	1	0	0	354	74	0	8	1
Douglas	18,760	85	7	1	3,168	1,216	22	449	233
Eagle	11,193	50	8	0	1,469	828	11	200	43
Elbert	4,379	10	3	0	1,228	295	3	38	4
El Paso	182,554	479	150	2	16,736	12,680	192	1,696	643
Fremont	15,716	25	16	1	3,217	1,657	16	165	139
Garfield	16,303	46	4	0	3,129	1,334	8	376	584
Gilpin	2,371	16	4	0	334	217	5	26	1
Grand	6,298	22	6	0	1,534	542	2	109	29
Gunnison	5,974	7	9	0	1,307	670	6	55	35
Hinsdale	451	1	0	0	104	43	0	1	7
Huerfano	3,398	1	4	0	608	170	6	24	17
Jackson	1,123	1	0	0	454	113	0	44	85
Jefferson	251,339	1,214	337	0	27,850	16,426	311	2,536	783
Kiowa	1,084	1	3	0	425	98	1	6	3
Kit Carson	4,294	5	3	0	1,274	337	2	48	44
La Plata	14,904	35	5	0	3,199	1,171	13	226	87
Lake	4,926	7	2	0	777	496	2	112	27
Larimer	88,101	135	123	15	12,552	8,147	109	1,008	399
Las Animas	8,153	24	13	0	1,138	351	1	59	105
Lincoln	2,987	5	1	0	876	199	2	31	22
Logan	11,807	17	15	0	2,460	957	8	320	95
Mesa	49,540	80	60	0	10,020	4,473	52	1,043	852
Mineral	668	2	0	0	170	61	0	6	0
Moffat	6,862	13	2	1	2,090	706	6	351	163
Montezuma	8,515	7	6	1	3,171	658	5	251	421
Montrose	13,133	21	5	0	3,899	1,185	12	287	136
Morgan	12,900	73	11	1	2,725	973	10	315	62
Otero	11,469	24	31	0	2,025	904	8	54	28
Ouray	1,607	9	0	0	386	146	1	16	6
Park	4,972	18	8	0	1,048	368	4	37	25
Phillips	3,000	8	4	0	811	218	1	23	43
Pitkin	10,013	126	1	0	853	851	3	101	69
Prowers	7,098	10	4	0	1,651	643	3	123	163
Pueblo	66,457	149	231	0	8,880	5,017	91	649	559
Rio Blanco	3,732	4	2	0	1,382	270	4	214	195
Rio Grande	5,981	28	13	0	1,698	683	5	94	6
Routt	8,230	28	3	0	1,818	1,108	5	187	112
Saguache	2,143	8	2	0	681	201	0	13	14
San Juan	568	0	2	0	72	59	0	1	3
San Miguel	1,991	1	2	0	428	159	0	39	12
Sedgwick	1,912	10	0	0	366	152	1	31	12
Summit	9,669	41	3	0	990	894	10	141	61
Teller	6,558	22	3	0	1,468	546	11	92	0
Washington	3,336	12	2	0	937	226	1	15	17
Weld	66,357	264	84	0	10,691	5,144	46	1,103	661
Yuma	5,587	19	0	0	1,650	463	4	71	14
STATE TOTALS	1,929,218	6,667	2,465	68	219,883	122,179	1,820	21,018	10,585

NUMBER OF REGISTRATIONS
BY TYPE OF LICENSE BY COUNTY
(continued)

Trucks										
Light[1/]	Ton Mile	Recreation	Metro	Farm	Truck Tractor	Farm Tractors	Vehicle Dealers	Government Owned Vehicles	Total Number	Line No.
41,688	2,043	4,087	167	2,162	1,267	95	2,226	151	227,592	1.
2,589	111	108	1	848	51	35	111	7	11,857	2.
33,390	1,420	2,638	157	803	360	33	4,246	149	279,955	3.
1,220	55	157	0	231	27	0	11	10	4,833	4.
964	61	14	0	2,086	17	29	77	0	7,438	5.
961	36	33	2	909	2	9	33	1	5,796	6.
26,407	916	1,902	9	1,892	376	29	1,580	232	186,549	7.
3,172	162	529	1	308	86	1	164	10	15,855	8.
409	31	23	0	877	10	7	37	4	3,019	9.
1,808	73	187	0	58	41	1	19	17	9,415	10.
1,604	38	31	0	992	28	22	35	2	6,977	11.
792	10	22	0	610	4	16	5	19	3,338	12.
507	19	12	0	714	12	2	26	2	3,415	13.
610	18	66	0	331	18	6	13	4	3,116	14.
5,664	207	596	7	1,588	109	14	166	36	25,685	15.
55,790	3,885	2,602	676	37	1,287	0	3,751	278	438,848	16.
466	17	50	0	478	13	1	12	0	2,399	17.
5,478	323	713	2	753	163	2	182	14	31,571	18.
3,889	237	287	0	334	62	3	29	46	18,689	19.
1,489	59	136	0	1,541	32	24	26	22	9,289	20.
39,877	1,365	2,549	201	1,492	418	21	2,882	224	264,161	21.
6,121	208	439	10	894	114	14	272	13	29,037	22.
6,281	439	1,205	1	800	116	5	249	31	30,911	23.
838	31	154	2	25	9	0	22	4	4,059	24.
2,587	148	424	0	397	61	3	56	21	12,233	25.
2,336	115	254	0	411	41	2	76	18	11,316	26.
188	6	7	1	21	3	0	3	1	837	27.
1,383	59	39	1	618	24	4	18	1	6,375	28.
545	42	88	0	346	28	5	0	0	2,874	29.
52,202	1,500	6,075	170	1,028	569	9	2,917	14	365,280	30.
363	29	10	0	899	6	5	9	1	2,943	31.
1,551	120	71	2	2,790	41	34	128	0	10,744	32.
5,616	308	1,011	1	1,070	93	5	232	43	28,019	33.
2,232	117	317	3	28	12	0	29	10	9,097	34.
25,343	946	1,240	58	2,943	264	30	1,509	140	143,062	35.
2,958	117	61	1	1,382	69	20	142	16	14,610	36.
1,006	78	16	0	1,574	17	34	115	12	6,975	37.
3,612	296	117	1	3,099	135	18	401	10	23,368	38.
20,156	918	2,277	27	2,204	352	26	958	71	93,109	39.
306	11	37	0	20	12	0	0	0	1,293	40.
3,268	222	790	0	906	75	6	95	16	15,572	41.
4,878	248	329	0	1,544	138	11	185	27	20,395	42.
6,029	297	603	1	2,193	127	15	257	21	28,221	43.
4,374	369	381	7	3,433	218	42	232	10	26,136	44.
3,821	174	156	20	2,035	70	18	216	3	21,056	45.
624	45	31	0	182	10	3	0	8	3,074	46.
2,161	84	200	1	262	43	3	8	20	9,262	47.
874	92	13	9	1,720	19	37	75	7	6,954	48.
2,432	101	109	1	167	42	0	0	24	14,893	49.
2,497	165	75	3	2,029	69	19	202	3	14,757	50.
21,340	649	1,630	51	1,274	255	5	1,049	75	108,361	51.
2,320	164	306	8	641	72	7	73	32	9,426	52.
2,645	95	74	0	2,050	44	15	65	5	13,501	53.
3,446	232	820	0	660	85	18	52	34	16,838	54.
959	35	33	0	934	11	18	16	2	5,070	55.
264	8	48	0	1	2	0	5	1	1,034	56.
935	41	51	0	253	12	6	23	0	3,953	57.
583	30	6	0	985	10	7	41	4	4,150	58.
2,943	137	331	0	67	62	1	74	35	15,459	59.
2,458	60	248	1	221	27	0	45	15	11,775	60.
205	88	22	0	2,736	45	28	56	0	8,326	61.
20,426	1,224	1,206	6	11,228	454	103	1,226	38	120,261	62.
1,538	123	50	2	3,516	74	59	106	10	13,286	63.
456,018	21,257	38,096	1,611	78,630	8,313	985	26,868	2,024	2,847,705	STATE TOTAL

1/ Less than 10,000 lbs.

STANDARD SUMMARY
OF MOTOR VEHICLE TRAFFIC ACCIDENTS

I. ACCIDENT CLASSIFICATIONS	NUMBER OF ACCIDENTS				NUMBER OF PERSONS					
					INJURY SEVERITY					
	PROPERTY DAMAGE	IN-JURED	FATAL	TOTAL	1	2	3	4	TOT. (2,3,4)	5
A. M. Veh. ran off road	15974	7610	316	23900		2748	5774	2190	10712	346
B. Non-Coll. Accident	4071	3569	141	7781		1296	2698	1109	5103	150
1. Overturning Accident	2786	3126	128	6040		1146	2442	988	4576	136
2. Other Non-Coll. Acc.	1285	443	14	1741		150	256	121	527	15
C. Coll. Acc. Involving Ped.										
1. School Age to/frm Scho	-	214	2	216		62	98	64	224	2
2. All Others	-	931	71	1002		250	436	337	1023	74
D. Inv. M. Veh. in Transport										
1. Broadside	13457	4858	60	18375		3662	3179	982	7823	70
2. Head-on	1670	754	79	2503		471	752	434	1657	107
3. Rear-end	17780	5812	21	23613		5519	2471	662	8652	22
4. Sideswipe Same Dir.	8687	844	3	9534		624	433	122	1179	3
5. Sideswipe Opp. Dir.	2315	491	17	2823		319	382	144	845	24
6. Approach Turn	5001	2458	25	7484		1704	1734	593	4031	26
7. Overtaking Turn	2840	470	7	3317		286	284	100	670	7
8. Parked M. Veh.	13379	1269	18	14666		571	864	196	1631	21
9. Railway Veh.	71	38	8	117		13	31	13	57	8
10. Bicycle	243	848	14	1105		214	480	195	889	15
11. Motorized Bicycle	19	27	-	46		7	14	8	29	-
E. Involving Animal										
1. Domestic	592	107	1	700		42	74	26	142	2
2. Wild	1047	54	-	1101		21	31	11	63	-
F. Involving Fixed Object										
1. Light Pole	1480	691	8	2179		234	508	127	869	11
2. Traffic Signal Pole	251	60	2	313		15	51	10	76	2
3. Sign	1173	227	11	1411		93	163	60	316	12
4. Bridge Rail	292	169	3	464		56	131	65	252	4
5. Guard Rail	804	491	31	1326		177	336	150	663	35
6. Median Barrier	376	171	6	553		69	126	30	225	6
7. Bridge Abutment	75	67	2	144		21	52	19	92	2
8. Column or Pier	41	27	-	68		6	13	13	32	-
9. Culvert or Headwall	166	112	3	281		26	93	39	158	3
10. Embankment	1423	991	32	2446		322	789	269	1380	36
11. Curb	1619	622	18	2259		225	373	175	773	18
12. Delineator Post	780	345	46	1171		106	284	144	534	48
13. Fence	2779	539	10	3328		186	382	125	693	10
14. Tree	826	436	18	1280		144	352	141	637	19
15. Large Boulder	459	206	7	672		68	176	60	304	8
16. Rocks in Roadway	155	15	1	171		7	11	3	21	1
17. Barricade	191	31	-	222		11	17	5	33	-
18. Wall	171	58	1	230		17	50	13	80	1
19. Crash Cushion	10	9	-	19		2	5	3	10	-
20. Other Fixed Object	1268	241	6	1515		79	171	50	300	6
21 Inv. Other Object	463	88	1	552		33	67	11	111	1
G. Accident Private Property	-	-	-	-		-	-	-	-	-
H. Non-Invest. Reports	-	-	-	-		-	-	-	-	-
TOTALS	86115	28342	674	115027		16958	18112	6509	41579	755

**********DATA NOT AVAILABLE**********

NOTE: The five catagories of injuries follow the Investigating Officer's Traffic Report Form Overlay.
1. No Injury.
2. Possible Injury.
3. Evident, Non Incapacitating.
4. Evident, Incapacitating.
5. Number of Persons Killed.

Contributing Circumstances (Table 2) Compiled only from Police Reports — DOES NOT INCLUDE HIT & RUN DRIVERS

	Tot. #	Fatal Acc.	Inj. Acc.	Prop. Dam. Acc.
A. Driver Action				
1. No Improper Drive	78002	297	19626	58079
2. Ex. Law Speed Limit	3618	156	1683	1779
3. Ex. Saf. Spd. for Cond.	7342	74	2156	5112
4. Fail. Yld. R/W to Veh.	9099	31	2626	6442
5. Fail. Yld. to Ped.	182	2	146	34
6. Imp. L. Turn Yld. Traf.	5883	21	1936	3926
7. Imp. Lane Change	3250	10	548	2692
8. Imp. Passing	1536	9	282	1245
9. Wrg. Side, Not Passing	1986	65	692	1229
10. Fail. Yld. Close	7251	1	1554	5696
11. Inattentive Driving	24136	132	6814	17190
12. Signaling Violation	591	1	128	462
13. Dis. Traf. Cont. De	4576	28	1697	2851
14. Parking Violation	583	3	95	485
15. Spill load on road	175	1	25	149
16. Improper Backing	4613	1	154	4458
17. Other Imp. Action	18853	69	4474	14310
B. Pedestrian Action				
1. Cross Against Signal	138	2	117	19
2. Cross Ent. Intersect	252	11	210	31
3. Cross Ent. Not Inter.	420	24	362	34
4. Standing in Roadway	84	13	63	8
5. Playing in Roadway	57	1	51	5
6. Soliciting Rides	12	3	8	1
7. Walk Rdwy. w Traf.	64	7	50	7
8. Walk Rdwy. Ag Traf.	33	2	25	6
9. Get in-off Vehicle	27	2	22	3
10. Push work on Veh.	29	2	27	-
11. Other Action	315	19	253	43
C. Condition Driver-Ped.				
1. Did DWAI	9110	183	3926	5001
2. Had Been Drinking	11229	135	4058	7036
3. Not Been Drinking	127721	375	32244	95102
4. Unknown if Drinking	14384	268	3370	10746
5. Asleep at Wheel	556	16	257	283
6. Physical Defects	151	1	71	79

BEST AVAILABLE COPY

3. AGE OF CASUALTY	NUMBER OF PERSONS KILLED									NUMBER OF PERSONS INJURED								
	TOTAL KILLED			PEDESTRIANS			BICYCLISTS			TOTAL INJURED			PEDESTRIANS			BICYCLISTS		
	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female
1. 0 to 4	12	6	6	3	2	1	-	-	-	957	485	472	81	46	35	3	3	-
2. 5 to 9	8	5	3	2	1	1	2	2	-	1201	642	559	174	104	70	53	41	12
3. 10 to 15	21	14	7	4	3	1	3	1	2	2097	1081	1016	154	81	73	137	104	33
4. 16 to 17	28	19	9	2	2	-	-	-	-	3142	1705	1437	51	30	21	24	19	5
5. 18 to 20	81	55	26	4	2	2	-	-	-	5401	3207	2194	84	48	36	32	23	9
6. 21 to 24	133	106	27	6	6	-	-	-	-	6278	3847	2431	109	66	43	44	27	17
7. 25 to 34	209	166	43	26	24	2	3	3	-	10180	6111	4069	182	124	58	37	20	17
8. 35 to 44	90	64	26	9	6	3	-	-	-	4363	2390	1973	81	54	27	16	13	3
9. 45 to 54	57	42	15	3	3	-	-	-	-	2567	1325	1242	74	47	27	3	1	2
10. 55 to 64	38	24	14	7	3	4	-	-	-	1884	895	989	57	31	26	2	-	2
11. 65 to 74	31	16	15	2	1	1	-	-	-	1068	507	561	43	21	22	1	1	-
12. 75 and older	28	24	4	6	4	2	-	-	-	534	248	286	32	20	12	-	-	-
13. Not Stated	18	11	7	5	3	2	-	-	-	1907	993	914	50	33	17	21	17	4
Totals	754	552	202	79	60	19	8	6	2	41579	23436	18143	1172	705	467	373	269	104

Drivers of Vehicles in Proper Parking Locations are Excluded.

4. Age Sex of Driver	MALE				FEMALE			
	All Acc.	Fatal Acc.	Injury Acc.	Prop Dam	All Acc.	Fatal Acc.	Injury Acc.	Prop. Dam
1. 15 and Younger	****DATA NOT AVAILABLE****	5	611	****DATA NOT AVAILABLE****	****DATA NOT AVAILABLE****	5	419	****DATA NOT AVAILABLE****
2. 16 to 17		14	1816			10	1060	
3. 18 to 20		46	3532			36	2246	
4. 21 to 24		95	4386			76	2902	
5. 25 to 34		131	7757			108	4993	
6. 35 to 44		65	3340			50	2025	
7. 45 to 54		41	1881			35	1133	
8. 55 to 64		25	1290			18	753	
9. 65 to 74		18	664			13	397	
10. 75 and older		18	291			18	179	
11. Not Stated		5	893			5	558	
TOTALS		463	26461			374	16665	

5. MILEAGE RATES	FEMALE				This Yr to Date	Last Yr Same Pd	Percent Change
	All Acc.	Fatal Acc.	Injury Acc.	Prop. Dam.			
1. Motor Vehicle Traffic Deaths	****DATA NOT AVAILABLE****	-	192	****DATA NOT AVAILABLE****	755	709	+6.5
2. Estimated MV Mileage Traveled (Millions)		4	756		22726	21505	+5.7
3. Death rate per 100 Million veh. miles.		10	1286		3.3	3.3	0
4. Fatal Acc. Rate per 100 Mil veh. miles.		19	1484		3.0	2.9	+3.4
5. Fatal Accidents.		23	2764		674	625	+7.8
6. Injury Acc. rate per 100 mil veh. miles.		15	1315		124.7	118.7	+5.0

6. COMPARATIVE TOTALS	Same Period Last Year			This Year to Date			Same Period Last Year		
	All Acc.	Person Kill	Person Inj.	All Acc.	Person Kill	Person Inj.	All Acc.	Person Kill	Person Inj.
	120593	709	37383	115163	755	41579	120593	709	37383

Vehicles in proper parking positions are included.

7. TYPE OF VEHICLE	All Accidents	Fatal Accidents	Injury Accidents	Property Damage
1. Passenger Car	148078	618	35729	111731
2. Car with Trailer	765	6	151	608
3. Pick-up Truck	29474	157	6598	22719
4. Truck, Self-Contained	6091	34	1155	4902
5. Truck, Tractor Tanker	626	12	135	479
6. Truck, Tractor/Semi-Trailer	2877	42	618	2217
7. Self-Propelled Motorhome	383	2	76	305
8. School Bus	444	1	61	382
9. Non-School Bus	846	4	148	694
10. Motorcycle	3640	86	2647	907
11. Bicycle	1252	15	954	283
12. Motorized Bicycle	107	1	74	32
13. Farm Equipment	124	-	31	93
14. Other	2447	16	483	1948
TOTALS	197154	994	48860	147300

8. LOCATION	NUMBER OF ACCIDENTS				Number of PERSONS	
	Total	Fatal	Injured	Property Dam.	Killed	Injured
1. Rural	29334	443	8492	20399	516	13258
2. Urban	85828	230	19850	65748	238	28321
3. Incorporated	84502	220	18725	65557	227	26660
4. Unincorporated	30660	453	9617	20590	527	14919
TOTALS	115162	673	28342	86147	754	41579

9. Restraint/Safety Protection	YES	NO	NOT STATED
1. Restraint Used	****DATA NOT AVAILABLE****		
2. Occupant Ejected			
3. Helmet Used	1086	1359	1195
4. Eye Protection Used	2038	310	1292

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MOTOR VEHICLE EMISSIONS PROGRAM

For Year Ending June 30, 1982

License & Certificates:

Stations Licensed	1,385
Mechanics Licensed	3,504
Certificates Sold	821,371

Collections:

From Station Licenses	$ 34,625
From Mechanics Licenses	$ 35,040
From Certificates Sold to Stations	$1,231,906
Total Collections	$1,301,571

DRIVER'S LICENSE ACTIVITY

Calendar Year 1981

	State Offices	County Offices	All Offices
TYPE OF LICENSE ISSUED:			
Adult Licenses	651,726	6,281	658,007
Provisional Licenses	56,039	546	56,585
Minor Licenses	3,082	29	3,111
Motorcycle Only Licenses	680	63	743
School Bus Licenses	4,865	185	5,050
Total Licenses Issued	716,392	7,104	723,496
TYPE OF PERMIT ISSUED:			
Adult Instruction Permits	18,761	52	18,813
Provisional Instruction Permits	6,636	46	6,682
Minor Instruction Permits	43,947	432	44,379
Motorcycle Instruction Permits	4,308	21	4,329
Total Permits Issued	73,652	551	74,203
Total Licenses & Permits Issued	790,044	7,655	797,699
ENDORSEMENTS & MISCELLANEOUS:			
Motorcycle Endorsements	20,755	128	20,883
Colorado I.D. Cards	43,434	35	43,469
Change of Name and/or Address	184,769	1,423	186,192
EXAMINATIONS:			
Written Tests Given	481,946	4,885	486,831
Written Tests Passed	337,177	3,320	340,497
Written Tests Failed	144,769	1,565	146,334
Driving Tests Given	170,712	2,030	172,742
Driving Tests Passed	150,297	1,952	152,249
Driving Tests Failed	20,415	78	20,493
Vision Referrals	2,408	40	2,448
Physical Referrals	987	6	993
Oral Examinations	7,619	636	8,255

DRIVER IMPROVEMENT

RESTRAINT ACTIONS	Calendar Year 1980	1981
Suspensions:		
Insurance Termination and Financial Responsibility	9,353	8,621
Point System	21,806	22,302
Driving Under Influence	1,514	1,776
All Other	6,656	6,906
Total Suspensions	39,329	39,605
Revocations:		
Driving Under Influence	266	267
Implied Consent	3,468	4,093
All Other	2,028	2,181
Total Revocations	5,762	6,541
Denials:		
Point System	3,174	3,471
Driving Under Influence	1,229	1,371
Leaving Scene of Accident	218	214
Implied Consent	1,078	1,211
Extensions of Denial	1,935	1,889
All Other	28	58
Total Denials	7,662	8,214
Cancellations:		
Failed License Exam	290	202
Applied for License Under Restraint	1,246	941
All Other	530	537
Total Cancellations	2,066	1,680
TOTAL RESTRAINT ACTIONS	54,040	56,040
LICENSE REINSTATEMENTS	52,081	46,020
FINANCIAL RESPONSBILITY REPORTS RECEIVED	107,541	97,578

SALES & USE TAX

39-26-101 *Short title.* This article shall be known and may be cited as the "Emergency Retail Sales Tax Act of 1935"

39-26-106 *Schedule of Sales Tax.* (1) There is imposed upon all sales of commodities and services specified in section 39-26-104 a tax at the rate of three percent of the amount of the sale.

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STATE OF COLORADO
DEPARTMENT OF REVENUE

DR100
(Rev. 2/82)

COMBINED RETAIL SALES TAX RETURN
ACCOUNT NUMBER IS NON-TRANSFERABLE
If new owner, application form DR 590 must be filed.

SEND
TO COLORADO
DEPARTMENT
OF REVENUE
STATE CAPITOL
ANNEX, 1375
SHERMAN ST.,
DENVER, COLO.
80261
(303) 839-5655
WATS 1-800
332-2085

DO NOT WRITE IN THIS SPACE

IF FINAL RETURN, give date sales discontinued:

Date of address change

CHANGE OF ADDRESS

New mailing address

New location address
Is business located within city limits? ☐ Yes ☐ No If yes, what city:

* If Federal Employers Identification Number (FEIN) is pre-printed in the space below, please check your records to see if you have the same number. If you have a different number, correct the one below so that it corresponds with your records. If no number appears in the space below, please fill in with the FEIN you have on your records.

Use ACCOUNT NUMBER for All References	LIABILITY INFORMATION						PERIOD Covered			DUE Date			RETURN THIS COPY
	Cnty	City	Indust	Type	Liab. Date	ACT	Mo.	Mo.	Yr.	Mo.	Day	Yr.	

SS NO. 1 SS NO. 2 *FEIN

1. GROSS SALES AND SERVICES (include bad debts, previously deducted)				$
2. LESS DEDUCTIONS:				
A. Sales to Other Licensed Dealers, For Resale				$
B. Other Deductions (must be itemized on reverse side)				$
C. Total Common Deductions				$
3. LINE 1 LESS 2C				
Common Net Taxable Sales	$	$	$	$
A. Less Sales Out of Taxing Area	$	$	$	$
B. Less Food, Machinery, Electricity	$	$	$	$
4. NET Taxable Sales for Each Tax	$	$	$	$
COMPUTATION OF TAX	☐ COUNTY 20-31	☐ CITY 99-31	☐ RTD 62-31	☐ STATE 84-31
5. AMT. of Sales Tax	$	$	$	$
6. ADD: Excess Tax Collected				
7. TOTAL				
8. DEDUCT Vendor's Fee	%	%	%	%
(Not allowed on delinquent returns)				
9. SALES TAX DUE				
10. ADD: TAX on $ _____ Goods for own use or consumption				
11. Less: Overpayment from previous return. (See back for instructions)				
12. TOTAL TAX DUE	(7)	(7)	(7)	(7)
13. PENALTY: 10% of Tax	(1)	(1)	(1)	(1)
14. INTEREST: _____ % per Month	(11)	(11)	(11)	(11)
15. TOTAL EACH TAX	$	$	$	$
TOTAL $		$	$	$
16. ENTER TOTAL of All Applicable Columns and Attach Remittance for Total Amount Due				$

MAKE CHECKS OR MONEY ORDERS PAYABLE TO: COLORADO DEPARTMENT OF REVENUE

I hereby certify, under penalty of perjury in the second degree, that the statements made herein are to the best of my knowledge true and correct.

NAME OF BUSINESS OR TAXPAYER AGENT OR OFFICER TITLE DATE

SALES AND USE TAX RATES

The rate of tax is three percent (3%) computed in accordance with schedules or systems approved by the Executive Director of Revenue.

DEFINITIONS

Gross Sales:	Total receipts for all sales and services, both taxable and nontaxable, from Colorado retail sales tax returns.
Wholesale Sales:	Sales to other licensed dealers for purpose of resale.
Retail Sales:	Gross sales less wholesale sales.
Total Deductions:	Sales for services and tangible personal property which are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to government, religious or charitable institutions; admissions; lodgings over 30 days; gasoline; cigarettes; food for off premises consumption; prescription drugs and prosthetic devices; certain machinery and machine tools; certain livestock and feed for livestock; seeds; newspapers; and fuel used in residences for light, heat and power.
Net Taxable Sales:	Gross sales less total deductions.

SALES AND USE TAX COLLECTIONS

Fiscal Years Ended June 30, 1973 - 1982

Year	Sales Tax 1/	Use Tax 2/	Total	Use Tax As A Percent of Total Sales and Use Tax
1982	$541,239,663	$73,340,359	$614,580,022	11.93
1981	$480,383,848	$54,235,275	$534,619,123	10.14
1980	$492,712,419	$52,167,904	$544,880,323	9.57
1979	$465,204,531	$47,595,445	$512,799,976	9.28
1978	$392,076,528	$37,851,861	$429,928,389	8.80
19777	$332,626,738	$34,233,805	$366,860,543	9.33
1976	$293,153,783	$29,186,968	$322,340,751	9.05
1975	$270,815,086	$26,451,545	$297,266,631	8.90
1974	$240,121,682	$20,835,339	$260,957,021	7.98
1973	$217,624,245	$19,505,342	$237,129,587	8.23

1/ Includes penalty and interest. Does not include license fees.

2/ Includes penalty and interest.

USE TAX

Fiscal Years Ended June 30, 1973 - 1982

Year	Consumer Use Tax	Retailer Use Tax	Total Use Tax
1982	$54,831,291	$18,509,068	$73,340,359
1981	$38,602,788	$15,632,487	$54,235,275
1980	$38,365,547	$13,802,357	$52,167,904
1979	$34,823,401	$12,772,044	$47,595,445
1978	$26,287,730	$11,564,131	$37,851,861
1977	$23,635,927	$10,597,878	$34,233,805
1976	$19,381,781	$ 9,805,187	$29,186,968
1975	$17,587,317	$ 8,864,228	$26,451,545
1974	$13,799,235	$ 7,036,103	$20,835,338
1973	$13,858,515	$ 5,646,827	$19,505,342

NUMBER OF RETURNS, GROSS SALES, DEDUCTIONS
AND NET TAXABLE SALES BY BUSINESS CLASS

Fiscal Year Ended June 30, 1982

Business Class	Monthly Average No. of Returns	Gross Sales	Deductions	Net Taxable Sales	Percent of Total Net Taxable Sales
		- - - - - - Thousands of Dollars - - - - - -			
Agriculture, Forestry and Fisheries	264	$ 207,571	$ 153,359	$ 54,213	0.30
Mining	123	312,628	218,020	94,608	0.52
Contract Construction	1,058	836,457	603,128	233,329	1.29
Manufacturing	1,537	7,160,787	5,822,480	1,338,307	7.38
Transportation, Communication, Electric, Gas, and Sanitary Services	712	2,612,503	1,481,127	1,131,375	6.24
Wholesale Trade	2,250	8,276,531	6,733,413	1,543,118	8.51
Retail Trade:					
Building Materials and Farm Equipment	1,826	1,916,654	653,701	1,262,953	6.97
General Merchandise	1,650	1,976,210	240,578	1,735,631	9.57
Food Stores	1,991	3,945,151	3,072,740	872,411	4.81
Automotive Dealers and Service Stations	3,433	5,917,759	3,616,717	2,301,042	12.69
Apparel and Accessory Stores	1,714	736,630	42,067	694,563	3.83
Furniture and Home Furnishings Stores	2,510	1,005,877	256,882	748,995	4.13
Eating and Drinking Places	5,271	2,037,826	173,410	1,864,416	10.28
Miscellaneous Retail Stores	11,613	4,982,876	2,365,426	2,617,450	14.44
Finance, Insurance, and Real Estate	552	206,134	77,803	128,330	0.71
Hotels and Other Lodging Places	1,095	514,804	40,918	473,886	2.61
Services Other Than Lodging	5,381	2,684,999	1,657,047	1,027,952	5.67
Government Facilities	28	26,485	20,381	6,104	0.03
Nonclassifiable Establishments	15	6,706	3,474	3,232	0.02
STATE TOTALS 1/	43,022	$45,364,587	$27,232,672	$18,131,916	100.00

1/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees or occasional auto sales.

RETAIL SALES BY BUSINESS CLASS BY COUNTY

Fiscal Year Ended June 30, 1982

---Thousands of Dollars---

Line No.	County	Agriculture, Forestry & Fisheries	Mining	Contract Construction	Manufacturing	Transportation, Communication, Electric, Gas, & Sanitary Services	Wholesale Trade	Building Materials & Farm Equipment	General Merchandise	Food Stores
1.	Adams	9,972	38,566	77,531	178,954	266,686	326,477	117,677	191,467	333,714
2.	Alamosa	37	48	1,171	1,021	7,966	9,919	10,382	8,469	19,555
3.	Arapahoe	13,175	20,391	36,539	240,632	148,226	161,232	198,997	357,720	436,077
4.	Archuleta	26	3,589	239	66	684	2,210	6,424	824	6,565
5.	Baca	599	6	420	30	1,780	778	6,307	2,253	4,133
6.	Bent	185	16	274	280	1,319	1,829	921	840	4,948
7.	Boulder	10,224	1,366	47,861	186,386	134,773	70,576	81,063	91,067	244,835
8.	Chaffee	38	1,385	2,315	4,187	8,525	4,246	3,299	5,719	18,429
9.	Cheyenne	0	0	0	45	334	6,311	800	18	984
10.	Clear Creek	2	0	158	1,552	5,644	253	1,468	1,066	6,796
11.	Conejos	45	91	113	8	2,506	6,731	1,654	139	5,200
12.	Costilla	44	7	28	0	765	345	332	315	1,441
13.	Crowley	3	0	65	1	857	4	1,279	31	4,419
14.	Custer	0	0	61	43	148	0	409	123	965
15.	Delta	856	3,905	5,126	7,526	11,233	12,129	13,936	3,966	24,990
16.	Denver	4,010	24,210	194,304	1,040,111	647,347	1,253,554	331,643	237,339	522,675
17.	Dolores	0	26	5	226	579	468	1,483	62	605
18.	Douglas	469	1,428	4,344	32,299	5,402	3,158	14,703	894	24,323
19.	Eagle	112	48	13,278	8,539	8,552	3,896	16,536	4,874	33,079
20.	Elbert	2	0	1,164	238	671	411	493	263	2,680
21.	El Paso	6,277	1,492	49,342	230,755	73,767	130,684	122,611	225,132	306,649
22.	Fremont	661	183	1,775	7,339	19,047	6,359	10,096	10,668	27,754
23.	Garfield	591	1,007	12,561	11,012	46,600	37,421	20,600	10,015	49,791
24.	Gilpin	0	4	0	200	880	1	39	37	1,645
25.	Grand	1	4	2,384	871	7,881	2,731	7,459	2,284	11,089
26.	Gunnison	22	163	3,004	2,096	8,100	6,302	9,348	3,503	20,640
27.	Hinsdale	0	0	72	23	402	6	724	81	706
28.	Huerfano	0	713	1,404	31	2,088	5,144	931	1,118	7,577
29.	Jackson	0	2,876	174	4,136	483	2,934	2,547	259	2,851
30.	Jefferson	11,916	7,056	35,033	139,799	252,249	121,267	114,236	295,438	555,414
31.	Kiowa	40	0	0	111	1,207	0	470	211	861
32.	Kit Carson	269	0	1,381	1,677	1,544	5,374	11,421	1,928	6,562
33.	Lake	0	213	928	386	5,499	827	2,153	1,970	11,014
34.	La Plata	642	3,082	6,639	14,243	20,986	14,057	22,242	13,604	39,611
35.	Larimer	3,217	3,212	31,536	59,428	93,906	49,299	72,479	85,705	135,904
36.	Las Animas	478	262	861	1,187	9,141	3,172	4,328	3,489	14,260
37.	Lincoln	4	171	1,248	365	21,532	2,000	5,956	790	4,630
38.	Logan	461	2,047	8,011	117,793	9,130	20,393	11,607	11,387	20,556
39.	Mesa	1,151	20,827	58,044	77,777	63,273	142,318	63,098	64,004	138,278
40.	Mineral	0	21	5	409	365	0	1,297	38	815
41.	Moffat	399	20,632	3,841	14,151	6,287	22,119	9,639	10,708	23,137
42.	Montezuma	112	1,128	3,165	3,658	12,630	24,328	14,955	9,621	24,768
43.	Montrose	618	1,745	3,109	5,647	13,278	20,657	15,170	8,280	30,907
44.	Morgan	1,207	2,637	6,978	6,052	14,691	64,920	20,652	8,617	26,096
45.	Otero	1,102	0	2,787	3,893	20,520	12,998	9,725	15,571	18,825
46.	Ouray	0	0	0	36	456	15	1,174	216	1,691
47.	Park	15	0	0	74	730	525	2,796	1,522	1,161
48.	Phillips	318	0	780	528	17,448	1,277	8,534	721	1,502
49.	Pitkin	333	1,387	3,693	2,710	16,278	10,121	6,185	3,087	22,137
50.	Prowers	223	12,404	2,318	11,894	3,393	4,974	13,717	12,661	7,505
51.	Pueblo	5,212	58	11,421	518,782	85,671	69,546	34,735	85,702	143,136
52.	Rio Blanco	0	2,277	3,112	1,595	20,587	36,792	14,743	1,930	7,965
53.	Rio Grande	95	0	8,738	3,540	14,463	2,476	11,924	3,343	14,852
54.	Routt	1,405	19,945	4,726	2,659	16,076	25,048	6,720	3,633	24,430
55.	Saguache	94	0	737	6	1,760	57	1,242	41	3,064
56.	San Juan	9	0	97	275	203	0	223	6	743
57.	San Miguel	44	0	180	588	474	13	1,492	354	3,500
58.	Sedgwick	2	0	406	314	1,487	1,531	7,291	625	4,053
59.	Summit	300	0	7,002	1,584	20,788	2,286	10,773	1,512	26,225
60.	Teller	3	0	704	442	3,025	305	4,801	663	10,899
61.	Washington	2,697	0	298	84	15,716	40	2,710	1,144	3,468
62.	Weld	25,272	6,431	29,758	61,778	58,661	101,097	56,933	79,783	100,697
63.	Yuma	1,294	355	3,161	8,709	5,332	1,409	21,064	3,208	8,903
64.	Out of State	111	9,983	15,714	349,851	40,013	233,179	16,739	52,056	9,130
	TOTALS	106,395	217,397	712,123	3,370,630	2,282,048	3,050,535	1,587,391	1,944,116	3,571,814

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RETAIL SALES BY BUSINESS CLASS BY COUNTY
(continued)

--Thousands of Dollars--

Auto Dealers & Service Stations	Apparel & Accessory Stores	Furniture & Home Furnishings Stores	Eating & Drinking Places	Miscellaneous Retail Sales	Finance, Insurance & Real Estate	Hotels & Other Lodging Places	Services Other Than Lodging	Government Facilities	Nonclassifiable Establishments	Totals	Line No.
619,554	56,302	66,576	117,006	327,142	991	13,404	149,657	167	Ø	2,891,845	1.
23,455	3,649	2,766	6,101	12,111	11	2,863	7,857	Ø	Ø	117,381	2.
650,072	113,190	118,108	225,385	534,620	26,765	28,172	247,142	376	176	3,556,995	3.
4,250	771	698	1,891	3,848	7	2,944	1,738	Ø	Ø	36,776	4.
12,129	497	24	846	6,013	16	300	1,464	Ø	Ø	37,593	5.
6,987	90	21	622	1,814	7	582	514	Ø	Ø	21,249	6.
240,347	53,526	48,105	130,840	207,295	4,195	11,112	100,394	286	359	1,664,610	7.
21,823	1,414	1,397	8,238	12,522	68	3,799	3,610	4	2	101,020	8.
3,478	88	369	864	10,923	Ø	137	929	Ø	Ø	25,280	9.
7,601	698	169	7,342	7,078	Ø	1,558	1,206	Ø	Ø	42,593	10.
6,263	93	34	569	2,428	1	465	472	Ø	Ø	26,812	11.
724	7	Ø	556	643	Ø	22	166	Ø	Ø	5,395	12.
2,080	103	6	231	567	Ø	19	196	Ø	Ø	9,862	13.
1,016	Ø	24	251	892	20	127	240	Ø	Ø	4,319	14.
24,422	3,775	3,247	4,840	15,085	721	1,418	5,622	Ø	Ø	142,799	15.
785,132	147,084	291,173	429,879	1,006,325	60,371	160,543	651,415	2,985	81	7,790,183	16.
956	Ø	3	314	1,126	Ø	120	74	Ø	Ø	6,048	17.
20,735	1,131	1,889	8,584	17,106	89	1,091	7,436	Ø	26	145,113	18.
13,501	6,037	6,030	38,691	52,142	6,960	32,901	9,648	22	Ø	254,844	19.
4,417	11	34	870	6,211	Ø	24	824	Ø	Ø	18,313	20.
427,631	58,681	72,862	230,144	267,761	3,179	32,074	247,068	2,978	100	2,489,189	21.
23,604	3,293	2,934	9,920	15,817	53	3,878	4,330	Ø	Ø	147,710	22.
78,400	6,900	8,857	24,830	49,905	869	15,163	23,242	Ø	Ø	397,766	23.
416	214	29	2,568	2,047	Ø	54	471	Ø	Ø	8,604	24.
9,746	201	709	10,515	13,793	4,096	10,233	2,155	Ø	Ø	86,152	25.
7,431	2,654	1,963	8,620	13,392	2,125	5,319	3,202	2,098	Ø	99,983	26.
871	8	18	400	593	Ø	1,075	9	Ø	14	5,003	27.
8,960	322	106	2,881	3,576	18	1,155	713	Ø	Ø	36,737	28.
2,395	39	32	783	975	Ø	404	170	Ø	Ø	21,057	29.
620,517	85,280	82,048	202,604	370,069	7,097	18,631	199,611	794	693	3,119,751	30.
3,692	Ø	Ø	184	664	Ø	199	224	Ø	Ø	7,862	31.
17,822	1,353	2,815	4,961	37,613	17	1,738	6,536	711	Ø	103,724	32.
11,556	1,224	500	3,420	7,701	31	1,284	1,847	Ø	4	50,556	33.
42,238	8,310	7,616	27,818	37,463	770	14,220	13,724	Ø	Ø	287,265	34.
227,520	37,142	35,166	84,350	147,057	658	16,186	49,610	24	81	1,132,462	35.
14,820	1,046	662	3,483	5,597	3	3,210	3,529	89	8	69,634	36.
27,288	114	632	2,616	15,938	22	1,169	1,180	7	Ø	85,642	37.
39,434	5,830	4,716	8,498	39,288	90	4,376	14,187	Ø	Ø	317,804	38.
205,916	33,136	30,904	56,483	160,557	2,440	15,451	54,748	Ø	102	1,188,508	39.
216	Ø	1	537	936	Ø	936	132	Ø	Ø	5,309	40.
28,443	3,212	2,256	7,664	16,693	31	4,272	5,585	Ø	Ø	179,069	41.
23,939	2,794	5,347	9,282	19,710	19	4,240	7,238	Ø	22	166,955	42.
30,977	3,785	3,904	10,738	24,812	30	2,549	8,610	22	Ø	184,839	43.
71,418	4,586	3,697	8,926	56,358	140	2,713	11,075	3,751	Ø	314,512	44.
23,695	3,041	3,443	6,394	15,159	219	1,719	13,602	Ø	Ø	152,695	45.
772	Ø	8	1,810	1,732	Ø	1,361	220	6	Ø	9,496	46.
4,100	119	129	1,926	3,530	1	1,547	585	Ø	Ø	18,761	47.
14,118	308	197	1,014	27,653	11	176	1,408	Ø	Ø	75,994	48.
6,833	11,225	9,823	36,486	49,954	28,844	19,998	16,984	Ø	14	246,088	49.
24,050	2,947	1,803	5,698	54,544	1	3,546	5,189	2,994	Ø	169,862	50.
139,831	17,714	26,830	83,679	75,140	2,299	4,571	34,575	2,504	Ø	1,341,409	51.
8,397	741	406	4,064	5,604	19	942	2,824	673	Ø	112,671	52.
13,443	2,093	2,022	2,723	27,333	12	3,658	3,924	Ø	5	114,646	53.
11,757	4,885	5,330	14,882	27,488	7,847	11,082	5,367	20	Ø	193,301	54.
3,674	39	79	840	5,739	3	927	270	7	Ø	18,577	55.
28	175	20	1,519	1,853	Ø	797	37	Ø	Ø	5,985	56.
1,772	221	270	3,105	3,305	950	813	411	Ø	Ø	17,493	57.
11,533	352	568	1,638	7,531	35	488	844	410	Ø	39,108	58.
15,552	3,071	3,071	34,084	28,052	11,093	30,227	8,044	3	Ø	203,665	59.
4,106	572	598	4,269	7,172	13	1,199	1,179	Ø	8	39,959	60.
4,964	358	70	1,642	9,731	8	207	2,053	Ø	Ø	47,190	61.
145,523	15,659	18,373	50,889	128,206	4,805	3,101	78,994	Ø	196	966,157	62.
23,921	1,797	1,906	3,102	39,424	29	535	15,561	6	Ø	139,716	63.
58,672	13,375	5,873	7,200	132,360	14,934	197	190,155	Ø	4,309	1,153,851	64.
4,892,935	727,281	889,269	1,973,106	4,185,319	193,037	509,221	2,232,003	20,945	6,179	32,471,745	TOTALS

NUMBER OF RETURNS, SALES BY TYPE OF SALES,
AND SALES TAX BY COUNTY

Fiscal Year Ended June 30, 1982

Dollar Amounts in Thousands

County	Number of Returns	Percent of State Total	Gross Sales	Percent of State Total	Wholesale Sales	Percent of State Total
Adams	30,441	5.89	$ 3,890,654	8.57	$ 998,809	7.74
Alamosa	2,862	0.55	128,958	0.28	11,576	0.08
Arapahoe	49,451	9.57	4,801,647	10.58	1,244,652	9.65
Archuleta	1,383	0.26	38,947	0.08	2,171	0.01
Baca	1,380	0.26	45,976	0.10	8,384	0.06
Bent	768	0.14	23,186	0.05	1,937	0.01
Boulder	30,592	5.92	2,072,522	4.56	407,912	3.16
Chaffee	3,797	0.73	115,010	0.25	13,991	0.10
Cheyenne	663	0.12	26,700	0.05	1,420	0.01
Clear Creek	2,213	0.42	50,653	0.11	8,059	0.06
Conejos	1,024	0.19	30,256	0.06	3,444	0.02
Costilla	492	0.09	12,263	0.02	6,868	0.05
Crowley	446	0.08	10,416	0.02	555	*
Custer	415	0.08	4,813	0.01	494	*
Delta	4,602	0.89	259,428	0.57	116,629	0.90
Denver	85,395	16.54	13,090,854	28.85	5,300,671	41.11
Dolores	399	0.07	6,815	0.01	767	*
Douglas	3,950	0.76	203,301	0.44	58,189	0.45
Eagle	6,263	1.21	268,877	0.59	14,033	0.10
Elbert	906	0.17	22,369	0.04	4,056	0.03
El Paso	46,380	8.98	3,031,740	6.68	542,551	4.20
Fremont	4,685	0.90	221,873	0.48	74,164	0.57
Garfield	7,402	1.43	444,874	0.98	47,108	0.36
Gilpin	783	0.15	8,967	0.01	363	*
Grand	3,727	0.72	104,309	0.22	18,157	0.14
Gunnison	3,871	0.74	110,813	0.24	10,830	0.08
Hinsdale	490	0.09	5,111	0.01	108	*
Huerfano	1,458	0.28	41,062	0.09	4,325	0.03
Jackson	643	0.12	23,182	0.05	2,124	0.01
Jefferson	47,604	9.22	3,763,522	8.29	643,770	4.99
Kiowa	361	0.06	9,534	0.02	1,672	0.01
Kit Carson	2,115	0.40	113,041	0.24	9,317	0.07
Lake	1,516	0.29	63,489	0.13	12,934	0.10
La Plata	6,961	1.34	318,802	0.70	31,537	0.24
Larimer	27,702	5.36	1,441,929	3.17	309,467	2.40
Las Animas	2,852	0.55	82,392	0.18	12,758	0.09
Lincoln	1,538	0.29	106,329	0.23	20,687	0.16
Logan	4,650	0.90	539,755	1.18	221,951	1.72
Mesa	17,546	3.39	1,440,376	3.17	251,867	1.95
Mineral	376	0.07	5,478	0.01	170	*
Moffat	3,369	0.65	239,320	0.52	60,252	0.46
Montezuma	3,913	0.75	196,694	0.43	29,739	0.23
Montrose	5,002	0.96	372,579	0.82	187,740	1.45
Morgan	5,843	1.13	684,458	1.50	369,946	2.86
Otero	4,022	0.77	210,995	0.46	58,300	0.45
Ouray	688	0.13	9,837	0.02	341	*
Park	1,152	0.22	20,954	0.04	2,193	0.01
Phillips	1,379	0.26	89,358	0.19	13,364	0.10
Pitkin	6,404	1.24	265,347	0.58	19,259	0.14
Prowers	3,424	0.66	197,290	0.43	27,428	0.21
Pueblo	17,969	3.48	1,694,207	3.73	352,798	2.73
Rio Blanco	1,722	0.33	118,368	0.26	5,697	0.04
Rio Grande	2,634	0.51	135,433	0.29	20,788	0.16
Routt	4,633	0.89	221,192	0.48	27,891	0.21
Saguache	847	0.16	24,284	0.05	5,707	0.04
San Juan	622	0.12	6,471	0.01	486	*
San Miguel	1,093	0.21	18,924	0.04	1,430	0.01
Sedgwick	1,017	0.19	46,001	0.10	6,893	0.05
Summit	5,498	1.06	214,308	0.47	10,643	0.08
Teller	2,223	0.43	42,491	0.09	2,532	0.01
Washington	1,246	0.24	49,177	0.10	1,986	0.01
Weld	18,374	3.55	1,247,069	2.74	280,912	2.17
Yuma	3,079	0.59	148,957	0.32	9,241	0.07
Out of State 1/	10,005	1.93	2,130,682	4.69	976,832	7.57
STATE TOTALS 2/	516,260	100.00	$45,364,587	100.00	$12,892,842	100.00

1/ Out of state establishments and unallocated areas.
2/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees, or occasional auto sales.

NUMBER OF RETURNS, SALES BY TYPE OF SALES,
AND SALES TAX BY COUNTY
(continued)

Dollar Amounts in Thousands

County	Total Deductions	Percent of State Total	Retail Sales	Percent of State Total	Net Taxable Sales	Percent of State Total	Net Sales Tax 3/
Adams	$ 2,321,099	8.52	$ 2,891,845	8.90	$ 1,569,555	8.65	$ 45,519
Alamosa	67,507	0.24	117,382	0.36	61,451	0.33	1,783
Arapahoe	2,644,283	9.70	3,556,996	10.95	2,157,365	11.89	62,567
Archuleta	19,080	0.07	36,776	0.11	19,868	0.10	577
Baca	29,201	0.10	37,593	0.11	16,776	0.09	487
Bent	14,371	0.05	21,250	0.06	8,815	0.04	256
Boulder	1,151,743	4.22	1,664,610	5.12	920,780	5.07	26,704
Chaffee	63,005	0.23	101,020	0.31	52,006	0.28	1,509
Cheyenne	12,470	0.04	25,281	0.07	14,231	0.07	413
Clear Creek	28,881	0.10	42,594	0.13	21,772	0.12	632
Conejos	22,630	0.08	26,813	0.08	7,627	0.04	222
Costilla	9,941	0.03	5,395	0.01	2,322	0.01	68
Crowley	5,511	0.02	9,862	0.03	4,906	0.02	143
Custer	2,010	*	4,320	0.01	2,804	0.01	82
Delta	185,838	0.68	142,800	0.43	73,590	0.40	2,135
Denver	8,575,022	31.48	7,790,184	23.99	4,515,832	24.90	130,965
Dolores	3,817	0.01	6,048	0.01	2,998	0.01	87
Douglas	143,995	0.52	145,113	0.44	59,307	0.32	1,721
Eagle	87,480	0.32	254,845	0.78	181,397	1.00	5,261
Elbert	17,817	0.06	18,313	0.05	4,552	0.02	133
El Paso	1,647,619	6.05	2,489,189	7.66	1,384,122	7.63	40,142
Fremont	145,273	0.53	147,710	0.45	76,601	0.42	2,222
Garfield	231,773	0.85	397,766	1.22	213,101	1.17	6,181
Gilpin	3,128	0.01	8,605	0.02	5,840	0.03	170
Grand	52,412	0.19	86,132	0.26	51,897	0.28	1,506
Gunnison	51,164	0.18	99,984	0.30	59,650	0.32	1,730
Hinsdale	1,481	*	5,003	0.01	3,631	0.02	106
Huerfano	24,947	0.09	36,737	0.11	16,116	0.08	468
Jackson	17,408	0.06	21,058	0.06	5,774	0.03	168
Jefferson	1,981,522	7.27	3,119,752	9.60	1,782,000	9.82	51,681
Kiowa	6,869	0.02	7,863	0.02	2,666	0.01	78
Kit Carson	67,342	0.24	103,724	0.31	45,699	0.25	1,326
Lake	37,778	0.13	50,556	0.15	25,711	0.14	746
La Plata	151,519	0.55	287,266	0.88	167,283	0.92	4,852
Larimer	780,760	2.86	1,132,462	3.48	661,169	3.62	19,175
Las Animas	50,257	0.18	69,634	0.21	32,135	0.17	932
Lincoln	70,073	0.25	85,643	0.26	36,257	0.19	1,052
Logan	418,637	1.53	317,804	0.97	121,118	0.66	3,513
Mesa	764,426	2.80	1,188,509	3.66	675,950	3.72	19,604
Mineral	1,531	*	5,309	0.01	3,948	0.02	115
Moffat	134,692	0.49	179,069	0.55	104,629	0.57	3,035
Montezuma	101,150	0.37	166,956	0.51	95,545	0.52	2,771
Montrose	270,410	0.99	184,840	0.56	102,170	0.56	2,964
Morgan	502,040	1.84	314,512	0.96	182,419	1.00	5,291
Otero	143,050	0.52	152,695	0.47	67,945	0.37	1,971
Ouray	3,215	0.01	9,497	0.02	6,623	0.03	193
Park	11,039	0.94	18,762	0.05	9,916	0.05	288
Phillips	63,659	0.23	75,994	0.23	25,699	0.14	746
Pitkin	83,850	0.30	246,089	0.75	181,498	1.00	5,264
Prowers	122,585	0.45	169,863	0.52	74,705	0.41	2,167
Pueblo	1,200,811	4.40	1,341,410	4.13	493,396	2.72	14,310
Rio Blanco	57,355	0.21	112,672	0.34	61,014	0.33	1,770
Rio Grande	80,077	0.29	114,646	0.35	55,357	0.30	1,606
Routt	101,622	0.37	193,301	0.59	119,570	0.65	3,468
Saguache	15,793	0.05	18,577	0.05	8,491	0.04	247
San Juan	2,586	*	5,985	0.01	3,885	0.02	113
San Miguel	7,078	0.02	17,494	0.05	11,846	0.06	344
Sedgwick	29,085	0.10	39,109	0.12	16,917	0.09	491
Summit	70,650	0.25	203,665	0.62	143,658	0.79	4,167
Teller	19,138	0.07	39,959	0.12	23,353	0.12	678
Washington	35,716	0.13	47,191	0.14	13,461	0.07	391
Weld	736,815	2.70	966,157	2.97	510,254	2.81	14,799
Yuma	92,609	0.34	139,716	0.43	56,348	0.31	1,635
Out of State	1,436,057	5.27	1,153,851	3.55	694,626	3.83	20,145
STATE TOTALS	$27,232,672	100.00	$32,471,745	100.00	$18,131,916	100.00	$525,850

3/ Percentages of net sales tax are identical to those shown for net taxable sales.
* Less than .01%.

NUMBER OF RETURNS, RETAIL SALES AND
NET TAX COLLECTED BY BUSINESS CLASS

Fiscal Year Ended June 30, 1982

Business Class	Monthly Average No. of Returns	Thousands of Dollars Retail Sales	Net Tax Collected
AGRICULTURE, FORESTRY, and FISHERIES	264	$ 106,395	$ 1,572
MINING	123	217,397	2,744
CONTRACT CONSTRUCTION	1,058	712,123	6,767
MANUFACTURING	1,535	3,370,630	38,812
TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS, and SANITARY SERVICES	712	2,282,048	32,811
WHOLESALE TRADE	2,250	3,050,535	44,752
RETAIL TRADE:			
BUILDING MATERIALS, HARDWARE and FARM EQUIPMENT:			
Lumber and Other Building Material Dealers	654	821,770	20,701
Heating and Plumbing Equipment Dealers	134	83,194	1,267
Paint, Glass and Wallpaper Stores	286	106,901	2,178
Electrical Supply Stores	132	110,645	2,070
Hardware Stores	432	242,970	5,916
Farm Equipment Stores	189	221,910	4,495
Subtotal	1,826	$ 1,587,391	$ 36,627
GENERAL MERCHANDISE:			
Department Stores	153	1,020,985	27,502
Mail-Order Houses	143	342,213	8,283
Limited-Price Variety Stores	116	254,939	6,978
Merchandise Vending Machine Operators	97	24,855	181
Direct Selling Organizations	755	48,326	1,035
Miscellaneous General Merchandise Stores	387	252,798	6,356
Subtotal	1,650	$ 1,944,116	$ 50,336

NUMBER OF RETURNS, RETAIL SALES AND
NET TAX COLLECTED BY BUSINESS CLASS
(continued)

Business Class	Monthly Average No. of Returns	Thousands of Dollars Retail Sales	Net Tax Collected
RETAIL TRADE: (continued)			
FOOD:			
Grocery Stores	1,276	$ 3,417,384	$ 23,164
Meat and Fish Markets	92	30,425	136
Fruit and Vegetable Markets	29	4,725	30
Candy, Nut and Confectionery Stores	71	11,808	160
Dairy Products Stores	160	37,778	612
Retail Bakeries	200	31,018	641
Miscellaneous Food Stores	164	38,675	557
Subtotal	1,991	$ 3,571,814	$ 25,301
AUTOMOTIVE DEALERS and GASOLINE SERVICE STATIONS:			
M.V. Dealers (New and Used Cars)	424	2,169,550	41,696
M.V. Dealers (Used Cars Only)	402	168,056	3,487
Tire, Battery, and Accessory Dealers	889	425,511	8,959
Gasoline Service Stations	1,334	1,748,292	7,075
Mobile Home and Trailer Dealers	156	118,459	1,746
Miscellaneous Aircraft, Marine and Automotive Dealers	228	263,066	3,770
Subtotal	3,433	$ 4,892,935	$ 66,733
APPAREL and ACCESSORIES:			
Men's/Boy's Clothing and Furnishing Stores	214	83,078	2,342
Women's Ready-to-Wear Stores	533	175,336	4,879
Women's Accessory and Specialty Stores	31	4,056	114
Children's and Infants' Wear Stores	89	21,615	563
Family Clothing Stores	286	286,517	7,967
Shoe Stores	390	112,390	3,219
Custom Tailors	31	4,588	100
Furriers and Fur Shops	12	8,966	160
Miscellaneous Apparel and Accessory Stores	129	30,734	798
Subtotal	1,714	$ 727,281	$ 20,143

NUMBER OF RETURNS, RETAIL SALES AND
NET TAX COLLECTED BY BUSINESS CLASS
(continued)

Business Class	Monthly Average No. of Returns	Thousands of Dollars Retail Sales	Net Tax Collected
RETAIL TRADE: (continued)			
FURNITURE, HOME FURNISHINGS and EQUIPMENT:			
Furniture, Home Furnishings and Equipment Stores	1,709	591,589	14,233
Household Appliance Stores	242	113,976	2,945
Radio, Television, and Music Stores	559	183,703	4,543
Subtotal	2,509	$ 889,269	$ 21,722
EATING and DRINKING PLACES:			
Eating Places	2,775	1,064,190	28,622
Drinking Places	2,496	908,916	25,449
Subtotal	5,271	$ 1,973,106	$ 54,070
MISCELLANEOUS RETAIL STORES:			
Drug and Proprietary Stores	437	342,183	6,060
Liquor Stores	963	388,278	10,512
Antique and Secondhand Stores	651	59,282	1,545
Book and Stationery Stores	410	212,550	4,777
Sporting Goods and Bicycle Shops	751	280,241	6,804
Farm and Garden Supply Stores	430	384,191	3,378
Jewelry Stores	392	122,043	3,016
Fuel and Ice Dealers	166	65,933	614
Retail Stores Not Elsewhere Classified	7,414	2,330,617	39,202
Subtotal	11,613	$ 4,185,319	$ 75,911
FINANCE, INSURANCE and REAL ESTATE	552	193,037	3,722
HOTELS and OTHER LODGING SERVICES	1,094	509,221	13,743
PERSONAL SERVICES OTHER THAN LODGING	5,381	2,232,003	29,813
GOVERNMENT FACILITIES	28	20,945	177
NONCLASSIFIABLE ESTABLISHMENTS	15	6,179	93
STATE TOTALS 1/	43,021	$32,471,745	$525,850

1/ Sum of items may not equal totals becausing of rounding. Totals do not include penalty, interest, license fees or occasional auto sales.

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1982

County/City	Gross Sales	Retail Sales	Net Tax Collection
ADAMS	$ 3,890,653,155	$ 2,891,844,744	$ 45,518,916
Aurora	369,383,095	329,178,709	5,401,444
Bennett	7,165,434	3,937,324	44,780
Brighton	159,129,151	143,851,975	2,329,665
Commerce City	846,991,994	549,318,645	7,875,040
Federal Heights	120,087,975	111,475,880	1,374,204
Northglenn	271,212,218	249,552,062	5,098,741
Strasburg	1,042,058	1,025,544	15,367
Thornton	415,758,348	348,500,578	6,211,466
Westminster	186,923,646	168,859,324	2,506,529
Remainder of County	1,512,959,236	986,144,703	14,661,680
ALAMOSA	128,957,096	117,381,496	1,782,175
Alamosa	109,411,077	98,988,327	1,514,775
Remainder of County	19,546,019	18,393,169	267,400
ARAPAHOE	4,801,646,597	3,556,995,378	62,566,292
Aurora	1,171,403,618	1,083,168,020	19,418,132
Byers	26,977,884	4,797,944	80,161
Deer Trail	2,364,207	2,356,900	19,697
Englewood	1,817,074,310	1,202,060,122	19,326,885
Glendale	212,501,753	170,346,364	3,720,866
Littleton	629,051,725	521,576,586	9,604,800
Sheridan	82,304,792	63,672,542	1,157,593
Strasburg	19,352,343	17,500,400	447,817
Remainder of County	840,615,965	491,516,500	8,790,341
ARCHULETA	38,946,778	36,775,934	576,171
Pagosa Springs	23,171,139	21,900,395	352,893
Remainder of County	15,775,639	14,875,539	223,278
BACA	45,975,858	37,592,837	486,541
Campo	805,137	709,477	11,065
Pritchett	207,258	165,598	4,437
Springfield	28,061,924	24,631,056	302,789
Walsh	6,841,741	5,352,293	69,357
Remainder of County	10,059,798	6,734,413	98,893

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
BENT	$ 23,185,832	$ 21,249,298	$ 255,651
Las Animas	15,829,258	15,026,760	192,978
Remainder of County	7,356,574	6,222,538	62,673
BOULDER	2,072,521,270	1,664,609,657	26,703,956
Boulder	1,160,827,424	982,728.398	16,580,129
Broomfield	134,193,097	86,444,681	1,439,994
Lafayette	60,152,236	28,751,004	389,824
Longmont	453,269,410	336,712,870	5,712,277
Louisville	58,541,855	54,502,654	923,094
Lyons	7,668,802	6,584,650	103,517
Nederland	4,965,520	4,889,505	63,389
Niwot	3,716,501	3,251,311	43,953
Remainder of County	189,186,425	160,744,584	1,447,779
CHAFFEE	115,009,738	101,019,664	1,508,261
Buena Vista	24,819,374	24,295,649	341,812
Poncha Springs	4,218,396	4,128,049	61,134
Salida	60,735,250	49,889,030	688,766
Remainder of County	25,236,718	22,706,936	416,549
CHEYENNE	26,699,887	25,280,048	412,705
Cheyenne Wells	16,608,415	15,258,209	203,000
Kit Carson	1,868,925	1,833,730	17,477
Remainder of County	8,222,547	8,188,109	192,228
CLEAR CREEK	50,652,397	42,593,415	631,424
Empire	1,879,160	1,712,444	23,703
Georgetown	8,525,068	8,233,120	158,478
Idaho Springs	29,387,679	22,900,202	331,526
Silver Plume	266,192	264,727	4,023
Remainder of County	10,594,298	9,482,922	113,694
CONEJOS	30,255,665	26,812,264	221,220
Antonito	8,042,747	7,084,547	43,023
La Jara	8,145,938	7,809,667	61,055
Manassa	2,322,700	2,266,236	32,369
Romeo	570,012	562,150	8,196
Remainder of County	11,174,268	9,089,664	76,577

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
COSTILLA	$ 12,262,109	$ 5,394,868	$ 67,329
Blanca	478,831	466,323	7,297
Fort Garland	1,803,666	1,782,888	17,358
San Luis	2,267,131	2,250,462	33,070
Remainder of County	7,712,481	895,195	9,604
CROWLEY	10,415,682	9,861,638	142,275
Ordway	8,928,367	8,424,380	127,980
Remainder of County	1,487,315	1,437,258	14,295
CUSTER	4,812,773	4,319,156	81,294
Westcliffe	3,313,638	3,210,723	65,777
Remainder of County	1,499,135	1,108,433	15,517
DELTA	259,427,256	142,799,132	2,134,212
Cedaredge	8,044,207	7,288,044	101,315
Crawford	1,020,019	960,936	14,315
Delta	137,333,157	77,352,934	1,242,678
Hotchkiss	6,356,262	6,076,139	76,126
Paonia	57,519,467	11,736,336	187,763
Remainder of County	49,154,144	39,384,743	512,015
DENVER City and County	13,090,853,221	7,790,183,027	130,964,497
DOLORES	6,814,074	6,047,936	86,922
Dove Creek	5,653,584	4,982,022	70,482
Remainder of County	1,160,490	1,065,914	16,440
DOUGLAS	203,300,878	145,112,589	1,720,015
Castle Rock	61,292,061	52,829,647	824,487
Franktown	2,810,999	2,791,659	24,444
Parker	18,898,632	16,765,390	202,740
Sedalia	2,080,650	1,445,210	23,477
Remainder of County	118,218,536	71,280,683	644,867
EAGLE	268,876,459	254,844,344	5,260,796
Basalt	7,991,119	7,899,754	114,602
Eagle	15,657,336	15,385,312	280,063
Gypsum	1,280,261	1,185,701	15,859
Minturn	7,151,179	7,087,145	172,459
Vail	150,397,116	148,754,499	3,430,268
Remainder of County	86,399,448	74,531,933	1,247,545

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
ELBERT	$ 22,368,015	$ 18,312,614	$ 132,023
Agate	4,358,034	4,352,107	3,418
Elizabeth	4,457,671	4,114,786	49,962
Kiowa	2,724,564	2,339,863	19,026
Simla	4,420,468	1,492,127	19,725
Remainder of County	6,407,278	6,013,731	39,892
EL PASO	3,031,739,449	2,489,188,507	40,141,681
Calhan	8,370,095	6,860,043	63,359
Colorado Springs	2,670,213,118	2,186,447,544	36,643,274
Fountain	32,430,054	21,712,278	396,534
Green Mountain Falls	1,443,578	1,413,434	27,223
Manitou Springs	18,009,225	17,128,611	346,543
Monument	11,420,967	10,492,420	92,113
Palmer Lake	1,434,508	1,087,712	25,519
Security	32,290,984	31,981,683	327,591
Remainder of County	256,126,920	212,064,782	2,219,525
FREMONT	221,872,702	147,709,657	2,221,567
Canon City	163,931,511	107,096,467	1,596,729
Florence	17,858,083	15,307,132	187,066
Penrose	2,731,035	2,350,813	42,398
Remainder of County	37,352,073	22,955,245	395,374
GARFIELD	444,873,202	397,765,774	6,180,214
Carbondale	21,885,522	21,399,331	288,407
Glenwood Springs	230,630,658	200,360,172	2,866,716
New Castle	2,903,684	2,829,467	53,955
Parachute	9,829,557	9,637,708	166,188
Rifle	93,169,681	86,326,184	1,215,850
Silt	4,181,093	3,702,734	56,980
Remainder of County	82,273,007	73,510,178	1,532,118
GILPIN	8,966,923	8,604,194	169,358
Black Hawk	2,279,519	2,255,008	30,524
Central City	4,763,765	4,649,051	115,707
Remainder of County	1,923,639	1,700,135	23,127

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
GRAND	$ 104,308,058	$ 86,151,549	$ 1,505,097
Fraser	4,100,125	4,066,762	61,079
Granby	24,501,542	23,523,378	288,457
Grand Lake	5,639,012	5,511,693	116,177
Hot Sulphur Springs	607,351	606,371	11,608
Kremmling	14,219,896	11,544,589	147,752
Winter Park	22,602,342	22,258,117	542,729
Remainder of County	32,637,790	18,640,639	337,295
GUNNISON	110,812,889	99,983,080	1,729,940
Crested Butte	13,945,389	13,157,059	290,277
Gunnison	73,118,962	67,401,489	1,008,005
Mount Crested Butte	8,873,917	8,757,288	211,334
Remainder of County	14,874,621	10,667,244	220,324
HINSDALE	5,110,711	5,002,764	105,289
Lake City	2,655,412	2,562,220	54,027
Remainder of County	2,455,299	2,440,544	51,262
HUERFANO	41,061,646	36,736,920	467,365
La Veta	4,533,077	3,513,827	40,844
Walsenburg	26,792,056	23,826,337	313,637
Remainder of County	9,736,513	9,396,756	112,884
JACKSON	23,181,002	21,057,018	167,473
Walden	9,435,869	9,043,611	96,180
Remainder of County	13,745,133	12,013,407	71,293
JEFFERSON	3,763,521,258	3,119,751,272	51,680,593
Arvada	504,841,172	437,073,395	6,782,489
Conifer	11,567,451	10,421,844	252,886
Edgewater	63,170,370	61,125,622	642,345
Evergreen	55,825,107	51,347,992	645,821
Golden	126,873,707	116,907,462	1,792,478
Kittredge	1,570,579	1,450,873	24,838
Lakeside	58,593,447	57,886,810	1,409,441
Lakewood	1,490,438,049	1,314,028,567	25,322,576
Morrison	3,427,778	3,188,062	60,197
Mountain View	6,353,220	5,083,628	129,766
Wheat Ridge	519,089,844	417,328,134	5,724,049
Remainder of County	921,770,534	643,908,883	8,893,707

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
KIOWA	$ 9,533,799	$ 7,862,195	$ 77,307
Eads	5,801,049	5,100,509	57,582
Remainder of County	3,732,750	2,761,686	19,725
KIT CARSON	113,040,093	103,723,776	1,325,356
Burlington	55,738,947	48,994,402	798,101
Flagler	13,267,890	12,674,879	143,948
Seibert	10,940,301	10,940,134	10,211
Stratton	9,606,946	9,328,647	119,743
Remainder of County	23,486,009	21,785,714	253,353
LAKE	63,488,955	50,555,524	745,676
Leadville	22,971,751	22,264,336	410,746
Twin Lakes	68,841	68,571	1,665
Remainder of County	40,448,363	28,222,617	333,265
LA PLATA	318,801,429	287,265,048	4,851,469
Bayfield	7,026,467	6,703,039	80,113
Durango	240,712,654	216,530,146	3,974,641
Ignacio	4,914,052	4,736,703	54,899
Remainder of County	66,148,256	59,295,160	741,816
LARIMER	1,441,928,130	1,132,461,735	19,174,991
Berthoud	18,747,619	14,253,346	137,422
Estes Park	57,830,459	55,966,972	1,062,845
Fort Collins	843,418,923	664,725,784	11,888,102
Loveland	243,217,175	207,050,713	3,207,645
Wellington	4,645,081	4,130,019	36,309
Remainder of County	274,068,873	186,334,901	2,842,668
LAS ANIMAS	82,391,256	69,633,859	931,996
Aguilar	3,467,404	3,382,644	29,417
Trinidad	67,307,768	55,898,729	758,475
Remainder of County	11,616,084	10,352,486	144,104
LINCOLN	106,328,939	85,642,289	1,051,487
Arriba	9,056,027	1,605,869	13,652
Genoa	3,781,962	236,790	1,430
Hugo	18,263,671	13,104,003	120,080
Limon	72,325,004	67,954,014	862,867
Remainder of County	2,902,275	2,741,613	53,458

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
LOGAN	$ 539,754,381	$ 317,803,916	$ 3,512,602
Crook	550,049	522,230	9,097
Fleming	5,064,099	3,120,539	7,539
Iliff	173,250	167,273	2,555
Merino	1,267,915	1,217,573	5,749
Sterling	469,494,071	261,099,402	2,850,346
Remainder of County	63,204,997	51,676,899	637,316
MESA	1,440,375,306	1,188,508,437	19,603,488
Clifton	23,867,359	21,152,461	432,634
Collbran	2,356,399	2,313,732	45,853
De Beque	1,031,238	965,907	14,955
Fruita	38,714,588	23,350,042	292,807
Gateway	131,459	121,937	2,211
Grand Junction	1,103,905,013	903,898,502	15,634,889
Palisade	9,875,683	9,548,977	146,688
Remainder of County	260,493,567	227,156,879	3,033,451
MINERAL	5,477,898	5,308,752	114,477
Creede	3,685,650	3,551,584	66,723
Remainder of County	1,792,248	1,757,168	47,754
MOFFAT	239,319,839	179,068,581	3,034,330
Craig	196,988,574	140,011,405	2,646,599
Dinosaur	2,087,090	2,087,033	29,060
Remainder of County	40,244,175	36,970,143	358,671
MONTEZUMA	196,693,975	166,955,092	2,770,910
Cortez	145,837,002	128,797,255	2,167,241
Dolores	4,743,839	4,526,272	83,373
Mancos	5,546,199	5,521,866	104,330
Remainder of County	40,566,935	28,109,699	415,966
MONTROSE	372,578,601	184,839,013	2,963,088
Cimarron	114,113	113,398	1,482
Montrose	151,617,503	128,587,837	2,261,207
Naturita	165,011,156	7,147,208	81,511
Nucla	11,916,162	11,898,699	93,622
Olathe	10,329,869	7,057,433	70,559
Remainder of County	33,589,798	30,034,438	454,707

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
MORGAN	$ 684,457,740	$ 314,511,985	$ 5,290,378
Brush	44,718,114	39,153,193	502,582
Fort Morgan	437,567,581	138,970,780	2,568,165
Hillrose	2,125,413	2,046,940	44,616
Wiggins	67,985,055	16,523,563	104,197
Remainder of County	132,061,577	117,817,509	2,070,818
OTERO	210,994,087	152,694,980	1,970,483
Cheraw	326,087	319,336	6,201
Fowler	8,217,306	7,804,666	74,763
La Junta	139,798,019	92,972,030	1,080,086
Manzanola	2,962,072	2,595,663	23,772
Rocky Ford	35,255,904	28,815,915	420,045
Swink	671,940	650,052	10,297
Remainder of County	23,762,759	19,537,318	355,319
OURAY	9,836,582	9,496,393	192,052
Ouray	7,529,624	7,351,267	163,838
Ridgway	1,269,301	1,251,484	19,224
Remainder of County	1,037,657	893,642	8,990
PARK	20,953,483	18,761,463	287,582
Fairplay	3,529,768	3,148,093	60,293
Remainder of County	17,423,715	15,613,370	227,289
PHILLIPS	89,357,655	75,993,704	745,282
Haxtun	21,369,344	11,255,369	171,442
Holyoke	49,487,913	46,278,914	489,658
Remainder of County	18,500,398	18,459,421	84,182
PITKIN	265,346,699	246,088,445	5,263,607
Aspen	161,523,296	158,346,277	3,440,023
Snowmass	617,575	606,550	3,975
Snowmass Village	35,301,223	35,190,524	875,454
Remainder of County	67,904,605	51,945,094	944,155
PROWERS	197,289,392	169,862,090	2,166,520
Granada	1,357,840	1,312,566	25,222
Holly	29,529,103	27,810,250	95,382
Lamar	142,330,492	118,567,885	1,759,300
Wiley	4,369,337	3,823,967	78,028
Remainder of County	19,702,620	18,347,422	208,588

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
PUEBLO	$ 1,694,206,491	$ 1,341,409,334	$ 14,309,177
Avondale	906,889	868,303	10,426
Boone	1,132,940	250,797	3,469
Colorado City	2,777,552	2,522,423	46,139
Pueblo	1,496,818,415	1,207,537,230	13,312,215
Rye	843,055	820,923	11,529
Remainder of County	191,727,640	129,409,658	925,399
RIO BLANCO	118,367,975	112,671,274	1,769,490
Meeker	26,943,149	23,082,131	349,093
Rangely	71,157,140	69,714,072	1,179,476
Rio Blanco	90,794	90,794	2,633
Remainder of County	20,176,892	19,784,277	238,288
RIO GRANDE	135,432,984	114,645,977	1,605,420
Del Norte	13,503,548	13,034,901	172,475
Monte Vista	46,784,429	38,187,078	624,744
South Fork	8,107,298	2,886,926	37,498
Remainder of County	67,037,709	60,537,072	770,703
ROUTT	221,191,016	193,300,625	3,467,710
Hayden	35,993,325	35,406,843	244,636
Oak Creek	5,511,113	4,705,173	54,269
Phippsburg	924,075	923,849	10,026
Steamboat Springs	117,963,381	106,600,665	2,222,422
Yampa	1,111,760	1,004,170	20,263
Remainder of County	59,687,362	44,659,925	916,094
SAGUACHE	24,283,471	18,576,907	246,252
Center	16,800,935	13,169,838	170,694
Saguache	2,131,192	1,857,514	21,217
Remainder of County	5,351,344	3,549,555	54,341
SAN JUAN	6,470,029	5,984,658	112,670
Silverton	6,315,716	5,894,173	110,019
Remainder of County	154,313	90,485	2,651
SAN MIGUEL	18,923,281	17,493,482	343,550
Norwood	4,137,798	3,551,523	47,590
Telluride	12,571,682	12,017,584	265,158
Remainder of County	2,213,801	1,924,375	30,802

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
SEDGWICK	$ 46,000,672	$ 39,108,148	$ 490,610
Julesburg	28,081,394	22,143,066	255,409
Ovid	2,550,654	2,246,695	34,970
Sedgwick	904,329	891,911	13,672
Remainder of County	14,464,295	13,826,476	186,559
SUMMIT	214,307,230	203,664,643	4,166,292
Breckenridge	48,355,230	46,785,103	1,062,259
Copper Mountain	10,731,883	10,657,571	289,981
Dillon	14,627,354	14,158,697	319,360
Frisco	37,222,525	36,542,133	682,367
Keystone	17,644,158	17,504,166	503,583
Silverthorn	51,141,632	44,428,895	633,757
Remainder of County	34,584,448	33,588,078	674,985
TELLER	42,490,216	39,958,691	677,235
Cripple Creek	5,826,240	5,749,614	132,376
Victor	1,113,822	1,100,631	16,619
Woodland Park	30,842,631	28,557,653	450,745
Remainder of County	4,707,523	4,550,793	77,495
WASHINGTON	49,176,363	47,190,422	390,410
Akron	30,872,639	29,994,848	262,381
Cope	6,779,704	6,779,114	14,616
Otis	7,255,856	6,279,097	58,478
Remainder of County	4,268,164	4,137,363	54,935
WELD	1,247,068,338	966,156,642	14,798,061
Ault	12,856,719	10,061,618	80,265
Dacono	4,953,170	4,879,547	87,424
Eaton	43,808,603	23,307,373	202,955
Erie	3,496,093	3,366,323	51,930
Evans	29,370,910	24,267,703	313,544
Firestone	1,305,648	1,178,595	18,760
Frederick	8,153,340	5,397,116	50,980
Fort Lupton	70,039,040	61,720,803	1,136,998
Garden City	8,151,233	7,017,498	181,687
Gilcrest	4,103,068	2,636,541	36,870
Greeley	771,449,306	598,254,562	9,436,918
Grover	492,396	489,163	3,617
Hudson	5,161,303	4,812,581	60,423

GROSS SALES, RETAIL SALES AND NET TAX
COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
Johnstown	$ 12,574,291	$ 10,183,249	$ 99,220
Keenesburg	8,064,706	7,923,481	115,304
Kersey	6,515,249	2,549,200	32,444
La Salle	14,153,664	10,280,592	213,914
Mead	2,380,295	1,851,361	19,170
Milliken	1,834,893	1,499,891	22,649
Nunn	686,562	648,908	11,747
Pierce	7,174,036	2,445,949	44,156
Platteville	9,000,666	8,293,863	65,125
Severance	2,109,578	1,721,058	26,718
Windsor	14,507,947	14,271,604	255,248
Remainder of County	204,725,622	157,098,063	2,229,995
YUMA	148,956,578	139,715,742	1,634,195
Eckley	314,295	313,695	8,007
Idalia	1,874,586	1,874,237	13,773
Joes	1,454,146	1,450,269	31,880
Kirk	4,370,517	4,009,276	22,214
Wray	45,266,678	43,650,030	435,691
Yuma	61,111,242	56,765,595	702,946
Remainder of County	34,565,114	31,652,640	419,684
OUT OF STATE COMPANIES	2,130,681,918	1,153,850,899	20,144,954
STATE TOTALS	$45,364,587,381	$32,471,745,495	$525,850,359

SUMMARY OF LOCAL SALES TAX RATES
NUMBER OF TAX JURISDICTIONS BY TAX RATE

Fiscal Year Ended June 30, 1982

Sales Tax Rates	Cities and Towns	Counties	Regional Transportation District	Total
1/2%	0	2	1	3
1%	33	12	0	45
1 1/2%	1	1	0	2
2%	82	11	0	93
2.15%	1	0	0	1
2 1/4%	1	0	0	1
2 1/2%	1	0	0	1
3%	34	0	0	34
4%	14	0	0	14
TOTAL	167	26	1	194

LOCAL SALES TAX RATES COLLECTED BY THE STATE
As Of July 1, 1982

County and City	Current Tax Rate %	Current % Effective Date
ADAMS	0	
Bennett	2	7/1/74
Brighton	2	1/1/77
Broomfield	2	1/1/80
Federal Heights	2	1/1/73
ALAMOSA	2	1/1/79
Arapahoe	0	
Columbine Valley	3	7/1/82
Sheridan	3	7/1/74
ARCHULETA	1	1/1/69
BACA	0	
Springfield	2	7/1/78
BENT	1	7/1/71
Las Animas	1	1/1/81
BOULDER	0	
Broomfield	2	1/1/80
Erie	2	1/1/78
Louisville	2	7/1/76
Lyons	2	7/1/68
Nederland	3	7/1/82
Ward	2	7/1/78
CHAFFEE	2	1/1/81
Buena Vista	1	1/1/73
CHEYENNE	0	
CLEAR CREEK	1	7/1/76
Empire	3	7/1/79
Georgetown	3	7/1/75
Idaho Springs	3	7/1/78
Silver Plume	2	1/1/81
CONEJOS	0	
Antonito	2	1/1/78
La Jara	2	7/1/81
Manassa	1	7/1/77
Romeo	1	7/1/80
COSTILLA	1	7/1/69
San Louis	2	7/1/80
CROWLEY	0	
Ordway	1	1/1/81
CUSTER	0	
Westcliffe	2	1/1/79
DELTA	1	7/1/70
Hotchkiss	1	7/1/77
Paonia	1	7/1/78
DENVER*	0	
DOLORES	0	
Dove Creek	2	7/1/81
Rico	1	1/1/73
DOUGLAS	0	
Castle Rock	1	1/1/77
Larkspur	2	7/1/80
Parker	1	1/1/82
EAGLE	1	1/1/82
Avon	3	1/1/80
Basalt	2	1/1/71
Eagle	4	1/1/82
Gypsum	2	1/1/77
Minturn	4	7/1/78
Red Cliff	2	7/1/82
Vail	4	7/1/74
ELBERT	0	
EL PASO	0	
Calhan	2	7/1/82
Fountain	2	7/1/80
Green Mountain Falls	2	1/1/77
Manitou Springs	3	7/1/80
Monument	1	1/1/81
FREMONT	1 1/2	7/1/82
Canon City	2	1/1/76
Florence	2	1/1/78
GARFIELD	1/2	1/1/81
Carbondale	3	1/1/81
Glenwood Springs	2	12/1/75
New Castle	2	1/1/81
Parachute	2	1/1/78
Silt	3	1/1/81
GILPIN	0	
Black Hawk	4	1/1/78
Central City	4	7/1/77
GRAND	1	7/1/82
Fraser	4	1/1/82
Granby	4	7/1/82
Grand Lake	4	7/1/81
Hot Sulphur Springs	4	7/1/82
Kremmling	4	1/1/80
Winter Park	4	7/1/79
GUNNISON	1	7/1/78
Crested Butte	3	1/1/74
Gunnison	2	1/1/80
Marble	2	7/1/76
Mt. Crested Butte	3	7/1/78
Pitkin	3	7/1/82
HINSDALE	2	1/1/73
HUERFANO	1	7/1/68
La Veta	2	7/1/82
Walsenburg	2	1/1/82
JACKSON	2	7/1/79
JEFFERSON	1/2	7/1/73
Broomfield	2	1/1/80
Lakewood	2	1/1/72
Morrison	3	7/1/82
Mountain View	2	11/1/72
KIOWA	0	
KIT CARSON	0	
Burlington	2	1/1/81
LAKE	2	7/1/81
LA PLATA	2	7/1/82
Bayfield	1	1/1/71
Ignacio	1	1/1/71
LARIMER	0	
Berthoud	2	1/1/71
Estes Park	4	7/1/82
Loveland	2	1/1/75
Wellington	2	7/1/80
LAS ANIMAS	0	
Trinidad	3	1/1/81
LINCOLN	0	
Limon	2	1/1/79
LOGAN	0	
Sterling	1 1/2	1/1/81
MESA	2	1/1/82
Collbran	2	1/1/81
De Beque	2	1/1/77
Fruita	2	1/1/82
Palisade	1	1/1/70
MINERAL	1	7/1/71
Creede	1	1/1/77
MOFFAT	2	7/1/75
MONTEZUMA	0	
Dolores	1	1/1/69
Mancos	2	7/1/81
MONTROSE	0	
Naturita	2	7/1/80
Nucla	2	7/1/81
Olathe	2	1/1/79
MORGAN	0	
Brush	2	7/1/80
Fort Morgan	3	1/1/82
OTERO	0	
Rocky Ford	2	1/1/82
OURAY	0	
Ouray	3	1/1/80
Ridgeway	2	1/1/77
PARK	0	
Fairplay	2	1/1/74
PHILLIPS	0	
Haxtun	1	7/1/72
Holyoke	1	1/1/79
PITKIN	2	7/1/69
Aspen	2	7/1/73
Basalt	2	1/1/71
Snowmass Village	2	7/1/78
PROWERS	0	
Granada	2	1/1/80
Holly	1	7/1/78
PUEBLO	0	
RIO BLANCO	2	7/1/81
RIO GRANDE	1	7/1/69
Center	1	1/1/79
Del Norte	1	7/1/78
Monte Vista	1	1/1/75
ROUTT	0	
Hayden	2	1/1/73
Oak Creek	3	7/1/81
Steamboat Springs	4	1/1/79
SAGUACHE	0	
Center	1	1/1/79
Saguache	1	1/1/73
SAN JUAN	0	
Silverton	3	1/1/77
SAN MIGUEL	0	
Norwood	2	7/1/80
Telluride	4	1/1/82
SEDGWICK	1	7/1/79
Julesburg	1	7/1/78
SUMMIT	2	7/1/71
Breckenridge	2	1/1/76
Dillon	2	7/1/76
Frisco	2	7/1/79
Silverthorne	2	7/1/76
TELLER	0	
Cripple Creek	1	7/1/72
Woodland Park	2	1/1/77
WASHINGTON	0	
Akron	1	1/1/81
WELD	0	
Ault	2	7/1/77
Brighton	2	1/1/77
Broomfield	2	1/1/80
Dacono	1	7/1/73
Eaton	2	1/1/77
Erie	2	1/1/78
Evans	3	1/1/82
Fort Lupton	2	7/1/77
Garden City	1	7/1/79
Johnstown	2	1/1/71
Keenesburg	1	1/1/79
Kersey	2	7/1/80
La Salle	1	7/1/78
Lochbuie	2	7/1/75
Millikan	2	7/1/80
Platteville	2	7/1/76
Severance	2	7/1/80
Windsor	1	1/1/71
YUMA	0	
Wray	1	1/1/79
Yuma	1	1/1/78
RTD**	1/2	1/1/74

* Denver Sales Tax is considered a City Sales Tax. See "City Sales Taxes Not Collected By The State".

** Regional Transportation District: This includes the counties of Boulder, Denver, Jefferson, the western halves of Adams and Arapahoe counties and parts of Douglas County.

CITY SALES TAXES NOT COLLECTED BY THE STATE

Fiscal Year Ended June 30, 1982

Locality	Current %	Current % Effective Date
Alamosa	1	1/1/81
Arvada	3	4/1/81
Aurora	3	12/1/74
Boulder	2.15	1/1/82
Cherry Hills Village	2	1/1/68
Colorado Springs	2	1/1/72
Commerce City	2	3/31/71
Cortez	2	11/1/74
Delta	2	1/1/79
Denver	3	10/1/69
Durango	2	7/1/80
Edgewater	2 1/2	1/1/80
Englewood	3	3/22/68
Fort Collins	2 1/4	1/1/82
Glendale	3	5/1/79
Golden	2	8/1/79
Grand Junction	2	1/1/76
Greeley	3	4/1/82
Greenwood Village	3	7/1/72
Lafayette	2	5/1/67
La Junta	2	1/1/79
Lamar	3	1/1/80
Littleton	3	1/1/62
Longmont	3	7/1/82
Montrose	2	11/2/71
Northglenn	3	7/1/75
Pueblo	3	1/1/72
Rifle	2	12/1/73
Thornton	3	1/1/75
Westminster	3	2/1/76
Wheat Ridge	2	1/1/76

SEVERANCE TAX

39-29-103 *Tax on severance.* (1) In addition to any other tax, there shall be levied, collected, and paid for each taxable year a tax upon the severance of metallic minerals, molybdenum, oil and gas, coal and oil shale.

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DOC CODE 53

COLORADO SEVERANCE TAX RETURN

Do Not Write in This Space

SEND TO: ☐

Colorado Dept. of Revenue
Mileage, Fuel & Severance Tax Section
140 W. 6th Avenue
Denver, CO. 80261
Telephone (303) 839-3777

Name, Address, Zip:

RETURN THIS COPY

SHOW BELOW CHANGE OF OWNERSHIP, NAME AND/OR ADDRESS

COLO. ACCOUNT No.	FEDERAL Employee Identification Number	PERIOD Covered Mo. Mo. Yr.

MAKE REMITTANCE PAYABLE TO:
COLORADO DEPARTMENT OF REVENUE

SEE INSTRUCTIONS ON REVERSE SIDE.

1.	NET TAX DUE		
	A. Metallic Minerals (enter total from Schedule A) (31)	$	
	B. Molybdenum Ore (enter total from Schedule B) (32)	$	
	C. Coal (enter total from Schedule C) (33)	$	
	D. Oil and Gas (enter total from Schedule D) (34)	$	
	E. Oil Shale (enter total from Schedule E) (35)	$	
2.	TOTAL NET TAX		$
3.	LESS TOTAL CREDITS		
	A. Oil Shale Withholding (36)	$	
	B. Oil and Gas Withholding (37)	$	
	C. Total Estimated Payments (Corporations Only) (38)	$	
4.	TOTAL CREDITS		$
5.	BALANCE OF TAX DUE		$
6.	PENALTY (39) ____ INTEREST (40) ____		
	TOTAL PENALTY AND INTEREST		$
7.	TOTAL BALANCE DUE		$
8.	If your total credits are larger than total tax, enter OVERPAYMENT		$
9.	Amount to be REFUNDED (41)		$
10.	Amount to be credited to estimated tax for succeeding tax period (corporation only) (42)		$

I hereby certify under penalty of perjury in the second degree that the statements made herein are to the best of my knowledge true and correct.

(Trade Name) _____ (Date) _____

(Signature of Officer or Agent) _____ (Title) _____

SEVERANCE TAX RATES

OIL AND GAS PRODUCTION RATES

Gross Income From Oil and Gas Production		
Over	But Not Over	Tax Rate
$ 0	$ 25,000	2% of Gross Income
$ 25,000	$100,000	$ 500 + 3% of excess over $ 25,000
$100,000	$300,000	$ 2,750 + 4% of excess over $100,000
Over	$300,000	$10,750 + 5% of excess over $300,000

87 1/2% of ad valorem taxes on oil and gas royalty or leasehold interests are allowed as a credit against the tax due.

METALLIC MINERALS

Amount of Gross Income	Tax Rate
First $11,000,000	No Tax
Amount exceeding $11,000,000	2.25%

Ad valorem taxes on producing mines, as described in 39-6-107 Colorado Revised Statutes, not to exceed 50% of the severance tax liability are allowed as a credit against the tax due.

MOLYBDENUM

15¢ per ton of molybdenum ore

OIL SHALE

The tax applies 180 days after an oil shale facility commences commercial production:

Year	Tax Rate On Gross Proceeds
1st	1%
2nd	2%
3rd	3%
4th and subsequent years	4%

The production of the first 15,000 tons per day of oil shale or 10,000 barrels per day of shale oil, whichever is greater, is exempt from the tax. Through June 30, 1982, a credit against the tax equal to 25% of the tax is allowed for underground in situ methods.

60¢ per ton of coal adjusted 1% for every 3 points change in the index of producer (wholesale) prices for all commodities prepared by the Bureau of Labor Statistics, United States Department of Labor. A fractional point increase less than 1/2 point is disregarded and 1/2 point or more is treated as a full point. Adjustments to the rate of tax are determined each quarter from the January 1978 producer price index of 200.1 to the index for the month immediately preceding a tax quarter.

Tax Period Fiscal Quarter Beginning	Tax Rate Per Ton	Tax Period Fiscal Quarter Beginning	Tax Rate Per Ton
January 1978	60.0¢	January 1981	76.2¢
February 1978	60.0¢	February 1981	76.8¢
March 1978	60.0¢	March 1981	77.4¢
April 1978	60.6¢	April 1981	78.0¢
May 1978	61.2¢	May 1981	78.6¢
June 1978	61.2¢	June 1981	78.6¢
July 1978	61.8¢	July 1981	78.6¢
August 1978	61.8¢	August 1981	79.2¢
September 1978	61.8¢	September 1981	79.2¢
October 1978	62.4¢	October 1981	79.2¢
November 1978	63.0¢	November 1981	79.2¢
December 1978	63.0¢	December 1981	78.6¢
January 1979	63.0¢	January 1982	79.2¢
February 1979	64.2¢	February 1982	79.2¢
March 1979	64.8¢	March 1982	79.8¢
April 1979	65.4¢	April 1982	79.2¢
May 1979	66.0¢	May 1982	79.2¢
June 1979	66.0¢	June 1982	79.8¢
July 1979	66.6¢		
August 1979	67.2¢		
September 1979	67.2¢		
October 1979	68.4¢		
November 1979	69.0¢		
December 1979	69.0¢		
January 1980	69.6¢		
February 1980	70.8¢		
March 1980	72.0¢		
April 1980	72.0¢		
May 1980	72.6¢		
June 1980	72.6¢		
July 1980	73.2¢		
August 1980	73.8¢		
September 1980	74.4¢		
October 1980	75.0¢		
November 1980	75.6¢		
December 1980	75.6¢		

No tax is imposed on the first 8,000 tons produced each quarter. A credit against the tax equal to 50% of the tax is allowed for coal produced from underground mines. An additional credit against the tax equal to 50% of the tax is allowed for the production of lignitic coal as classified by the American Society for Testing Materials in their D 388 standard.

SEVERANCE TAX COLLECTIONS

Fiscal Year Ended June 30	Oil and Gas Production	Coal	Metallic Minerals and Molybdenum	Total Collections
1978 1/	$ 2,952,180	$ 1,843,470	$1,808,330	$ 6,603,980
1979	$ 7,089,071	$ 8,274,170	$3,665,613	$19,028,854
1980	$ 9,532,931	$11,085,708	$4,041,997	$24,660,636
1981	$18,010,500	$10,641,794	$4,117,633	$32,769,927
1982	$35,866,601	$11,917,154	$3,061,156	$50,844,911

1/ Tax effective January 1, 1978.

ORGANIZATION &
ADMINISTRATION

LEGISLATIVE
DIGEST

COLLECTIONS, REFUNDS &
ADMINISTRATIVE COSTS

ALCOHOLIC
BEVERAGE

CIGARETTE TAX

INCOME TAX

MILEAGE
AND FUEL

MOTOR
VEHICLE

SALES &
USE TAX

SEVERANCE
TAX

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